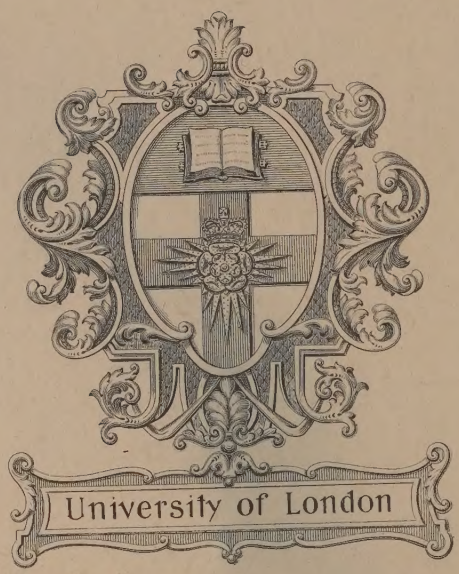
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ACCOUNTS AND PAPERS:

SIXTY-THREE VOLUMES.

—(21.)—

HOUSE; ELECTIONS.

Session

31 *January* 1893 — 5 *March* 1894.

VOL. LXX.

1893-94.

ACCOUNTS AND PAPERS:

1893-94.

SIXTY-THREE VOLUMES:—CONTENTS OF THE

TWENTY FIRST VOLUME.

N.B.—*THE* Figures *at the* beginning of the line, *correspond with the* N° *at the foot of each* Paper; *and the* Figures *at the* end of the line, *refer to the* MS. Paging *of the Volumes arranged for The House of Commons.*

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BUSINESS OF THE HOUSE
(DAYS OCCUPIED BY GOVERNMENT AND BY PRIVATE MEMBERS).

RETURN to an Order of the Honourable The House of Commons, dated 2 January 1894;—*for*,

RETURN "showing, with reference to SESSION 1893–94.

(1.) The Number of SITTINGS on Tuesdays, Wednesdays, and Fridays, at which GOVERNMENT BUSINESS had Precedence;

(2.) The Number of SITTINGS on Tuesdays, Wednesdays, and Fridays, at which PRIVATE MEMBERS had Precedence;

(3.) The Number of OTHER SITTINGS at which, in accordance with the STANDING ORDERS of the HOUSE, GOVERNMENT BUSINESS had Precedence;

(4.) The Number of SITTINGS at which GOVERNMENT BUSINESS had Precedence under a SPECIAL ORDER of the HOUSE;

(5.) The Number of SATURDAY SITTINGS;

(6.) The Total Number of SITTINGS at which GOVERNMENT BUSINESS had Precedence;

(7.) The Total Number of DAYS on which the HOUSE Sat;

(8.) The Total Number of MOTIONS for ADJOURNMENT of the HOUSE on a MATTER of URGENT PUBLIC IMPORTANCE; and

(9.) The Number of DAYS in SUPPLY.

(In continuation of Parliamentary Paper, No. 303, of Session 1892).

(*Dr. Farquharson.*)

1893–94.

BUSINESS OF THE HOUSE (DAYS OCCUPIED BY GOVERNMENT AND BY PRIVATE MEMBERS).

RETURN showing, with reference to SESSION 1893-94 :—(1.) The Number of SITTINGS on Tuesdays, Wednesdays, and Fridays, at which GOVERNMENT BUSINESS had precedence; (2.) The Number of SITTINGS on Tuesdays, Wednesdays, and Fridays, at which PRIVATE MEMBERS had precedence; (3.) The Number of OTHER SITTINGS at which, in accordance with the STANDING ORDERS of the HOUSE, GOVERNMENT BUSINESS had precedence; (4.) The Number of SITTINGS at which GOVERNMENT BUSINESS had precedence under a SPECIAL ORDER of the HOUSE; (5.) The Number of SATURDAY SITTINGS; (6.) The Total Number of SITTINGS at which GOVERNMENT BUSINESS had precedence; (7.) The Total Number of DAYS on which the HOUSE Sat; (8.) The Total Number of MOTIONS for ADJOURNMENT of the HOUSE on a MATTER of URGENT PUBLIC IMPORTANCE; and (9.) The Number of DAYS in SUPPLY.

(1.)—The Number of SITTINGS on Tuesdays, Wednesdays, and Fridays, at which GOVERNMENT BUSINESS had Precedence.

SESSION, 1893–4.
TUESDAY, 31st January. (First day of Meeting.)

TUESDAYS.

1893:		1893:	1893:
7th February -	(Queen's Speech).	13th June.	7th November,
14th February -	(Motion—Government of Ireland Bill).	20th June.	14th November.
		27th June.	21st November.
7th March -	Morning Sitting.	4th July.	28th November.
14th March -	Morning Sitting.	11th July.	5th December.
21st March -	Morning Sitting.	18th July.	12th December.
28th March -	Morning Sitting.	25th July.	19th December.
11th April.		1st August.	
18th April.		8th August.	1894:
25th April.		15th August.	
2nd May.		22nd August.	2nd January.
9th May.		29th August.	9th January.
16th May.		5th September.	13th February.
30th May.		12th September.	20th February.
6th June.		19th September.	

Total - - 40 days, 4 of which were Morning Sittings.

WEDNESDAYS.

1893:		1893:	1893:
1st February -	(Queen's Speech).	5th July.	15th November.
8th February -	(Queen's Speech)-	12th July.	22nd November.
22nd March -	Consolidated Fund (No. 1) Bill.	19th July.	29th November.
		26th July.	6th December.
12th April.		2nd August.	13th December.
19th April.		9th August.	20th December.
26th April.		16th August.	27th December.
10th May.		23rd August.	
17th May.		30th August.	1894:
31st May.		6th September.	
7th June.		13th September.	3rd January.
14th June.		20th September.	16th January.
21st June.		8th November.	
28th June,			

Total - - 35 days.

(1.)—The Number of Sittings at which Government Business had Precedence—*continued.*

FRIDAYS.

1893:		1893:	
3rd February -	(Queen's Speech).	4th August -	Morning Sitting.
10th February -	(Queen's Speech).	11th August.	
17th February.		18th August.	
3rd March -	Morning Sitting.	25th August.	
10th March -	Morning Sitting.	1st September.	
17th March -	Morning Sitting.	8th September.	
24th March -	Morning Sitting.	15th September.	
7th April.		22nd September.	Morning Sitting. House met at 10 o'clock.
14th April.			
21st April.		3rd November.	
28th April -	Morning Sitting.	10th November.	
5th May -	Morning Sitting.	17th November.	
12th May -	Morning Sitting.	24th November.	
19th May -	Morning Sitting.	1st December.	
2nd June -	Morning Sitting.	8th December.	
9th June -	Morning Sitting.	15th December.	
16th June -	Morning Sitting.	22nd December	Morning Sitting.
23rd June -	Morning Sitting.	29th December.	
30th June -	Morning Sitting.		
7th July -	Morning Sitting.	1894:	
14th July -	Morning Sitting.	5th January.	
21st July -	Morning Sitting.	12th January.	
28th July -	Morning Sitting.	16th February.	

Total - - 43 days, of which 20 were Morning Sittings.

(2.)—The Number of SITTINGS on Tuesdays, Wednesdays, and Fridays at which PRIVATE MEMBERS had Precedence.

TUESDAYS.

1893:		1893:	
21st February -	House counted out at 8.10.	14th March -	Evening Sitting. House counted out at 9.20.
28th February.		21st March -	Evening Sitting.
7th March -	Evening Sitting.	28th March -	Evening Sitting.

Total - - 6 days, of which 4 were Evening Sittings.

WEDNESDAYS.

1893:	1893:
15th February.	15th March.
22nd February.	29th March.
1st March.	3rd May.
8th March.	

Total - - 7 days.

FRIDAYS.

1893:		1893:	
24th February.		23rd June -	Evening Sitting.
3rd March -	Evening Sitting.	30th June -	Evening Sitting.
10th March -	Evening Sitting.	7th July -	Evening sitting. House counted out at 9.45.
17th March -	Evening Sitting.		
24th March -	Evening Sitting.	14th July -	Evening sitting. House counted out at 9.40.
28th April -	Evening Sitting.		
5th May -	Evening Sitting.	21st July -	Evening sitting. House counted out at 9.5.
12th May -	Evening Sitting.		
2nd June -	Evening Sitting.	28th July -	Evening Sitting.
9th June -	Evening Sitting.	4th August -	Evening Sitting. House counted out at 10.40.
16th June -	Evening Sitting.		

Total - - 18 days, of which 17 were Evening Sittings.

(3.)—The Number of OTHER SITTINGS at which, in accordance with the STANDING ORDERS of the HOUSE, GOVERNMENT BUSINESS had Precedence.

	Total.	
February:		
Mondays, 6th, 13th, 20th, 27th	4	8 days.
Thursdays, 2nd, 9th, 16th, 23rd	4	
March:		
Mondays, 6th, 13th, 20th, 27th	4	9 days.
Thursdays, 2nd, 9th, 16th, 23rd, 30th	5	
April:		
Mondays, 10th, 17th, 24th	3	7 days.
Thursdays, 6th, 13th, 20th, 27th	4	
May:		
Mondays, 1st, 8th, 15th, 29th	4	7 days.
Thursdays, 4th, 11th, 18th	3	
June:		
Mondays, 5th, 12th, 19th, 26th	4	9 days.
Thursdays, 1st, 8th, 15th, 22nd, 29th	5	
July:		
Mondays, 3rd, 10th, 17th, 24th, 31st	5	9 days.
Thursdays, 6th, 13th, 20th, 27th	4	
August:		
Mondays, 7th 14th, 21st, 28th	4	9 days.
Thursdays, 3rd, 10th, 17th, 24th, 31st	5	
September:		
Mondays, 4th, 11th, 18th	3	6 days.
Thursdays, 7th, 14th, 21st	3	
November:		
Mondays, 6th, 13th, 20th, 27th	4	9 days.
Thursdays, 2nd, 9th, 16th, 23rd, 30th	5	
December:		
Mondays, 4th, 11th, 18th	3	7 days.
Thursdays, 7th, 14th, 21st, 28th	4	
1894:		
January:		
Mondays, 1st, 8th	2	4 days.
Thursdays, 4th, 11th	2	
February:		
Mondays, 12th, 19th, 26th	3	4 days.
Thursday, 15th	1	
March:		
Monday, 5th	1	2 days.
Thursday, 1st	1	

(4.)—The Number of SITTINGS at which GOVERNMENT BUSINESS had Precedence under a SPECIAL ORDER of the HOUSE.

Business of the House (Adjourned Debate on the Address).—*Ordered*, That the Order of the Day for resuming the Adjourned Debate on the Address in answer to Her Majesty's Speech have precedence this day of the Notices of Motion, and To-morrow of the other Orders of the Day. 7th February, page 75 of the Votes.

FEBRUARY.

Tuesday - 7th February.
Wednesday - 8th February

Business of the House (Government of Ireland Bill.)—*Ordered*, That the Motion for leave to introduce the Government of Ireland Bill do have precedence of the Orders of the Day and Notices of Motion on every day on which it may be appointed. 14th February, page 103 of the Votes.

Tuesday - 14th February } Total for
Friday - 17th February } February 4 days.

(4.)—Sittings at which Government Business had Precedence, &c.—*continued.*

February, page 154 Votes.

Resolved, "That on and after Friday next, until Easter the House do meet on Tuesday and Friday, at Two o'clock, and that the provisions of Standing Order 56 be extended to the Morning Sittings on those days: Provided always, that if the Government of Ireland Bill be appointed for any of such days the House do meet at Three o'clock, and the proceedings on that Bill do have precedence of the Orders of the Day and Notices of Motion.

March.

Friday	3rd March	Total for March 8 days.
Tuesday	7th March	
Friday	10th March	
Tuesday	14th March	
Friday	17th March	
Tuesday	21st March	
Friday	24th March	
Tuesday	28th March	

March, page 322 of Votes.

Business of the House (Precedence of Government Business).—*Resolved*, "That after Easter, on Tuesdays and Wednesdays, except Wednesday, the 3rd of May, Government Business have precedence of the Notices of Motions and Orders of the Day: That on Fridays the House do meet at Two o'clock, and the provisions of Standing Order 56 be extended to the sittings of Tuesdays and Wednesdays, and the morning sittings of Fridays; provided always, that whenever the Government of Ireland Bill is appointed on Friday, except for proceedings in Committee, the House do meet at Three o'clock, and that Bill do have precedence of the Orders of the Day and Notices of Motions:"

April.

Friday	7th April	Total for April 10 days.
Tuesday	11th April	
Wednesday	12th April	
Friday	14th April	
Tuesday	18th April	
Wednesday	19th April	
Friday	21st April	
Tuesday	25th April	
Wednesday	26th April	
Friday	28th April	

May.

Tuesday	2nd May	Total for May 10 days.
Friday	5th May	
Tuesday	9th May	
Wednesday	10th May	
Friday	12th May	
Tuesday	16th May	
Wednesday	17th May	
Friday	19th May	
Tuesday	30th May	
Wednesday	31st May	

June.

Friday	2nd June	Total for June 13 days.
Tuesday	6th June	
Wednesday	7th June	
Friday	9th June	
Tuesday	13th June	
Wednesday	14th June	
Friday	16th June	
Tuesday	20th June	
Wednesday	21st June	
Friday	23rd June	
Tuesday	27th June	
Wednesday	28th June	
Friday	30th June	

July.

Tuesday	4th July	Total for July 12 days.
Wednesday	5th July	
Friday	7th July	
Tuesday	11th July	
Wednesday	12th July	
Friday	14th July	
Tuesday	18th July	
Wednesday	19th July	
Friday	21st July	
Tuesday	25th July	
Wednesday	26th July	
Friday	28th July	

(4.)—Sittings at which Government Business had Precedence, &c.—*continued.*

AUGUST.

Tuesday	1st August	
Wednesday	2nd August	
Friday	4th August	
Tuesday	8th August	
Wednesday	9th August	
Friday	11th August	
Tuesday	15th August	Total for August 14 days.
Wednesday	16th August	
Friday	18th August	
Tuesday	22nd August	
Wednesday	23rd August	
Friday	25th August	
Tuesday	29th August	
Wednesday	30th August	

Resolved, That for the remainder of the Session (unless the House otherwise order) the House do meet on Friday at three of the clock. That Standing Order 11 be suspended, and the provisions of Standing Order 56 be extended to every day of the week, and that the Question on any Motion appointing a Saturday Sitting be put forthwith. 4th September, page 1,002 of the Votes.

That, until the adjournment for the Autumn Holidays, Government Business, and the appointment thereof, may be entered upon at any hour though opposed, and be not interrupted under the provisions of any Standing Order relating to the Sittings of the House, except on Wednesday, and that, before one o'clock a.m., no dilatory Motion be moved thereon except by a Minister of the Crown.

SEPTEMBER.

Tuesday	5th September	
Wednesday	6th September	
Friday	8th September	
Saturday	9th September	
Tuesday	12th September	Total for September 11 days.
Wednesday	13th September	
Friday	15th September	
Saturday	16th September	
Tuesday	19th September	
Wednesday	20th September	
Friday	22nd September	

NOVEMBER.

Friday	3rd November	
Tuesday	7th November	
Wednesday	8th November	
Friday	10th November	
Tuesday	14th November	
Wednesday	15th November	Total for November 12 days.
Friday	17th November	
Tuesday	21st November	
Wednesday	22nd November	
Friday	24th November	
Tuesday	28th November	
Wednesday	29th November	

DECEMBER.

Friday	1st December	
Tuesday	5th December	
Wednesday	6th December	
Friday	8th December	
Saturday	9th December	
Tuesday	12th December	Total for December 13 days.
Wednesday	13th December	
Friday	15th December	
Tuesday	19th December	
Wednesday	20th December	
Friday	22nd December	
Wednesday	27th December	
Friday	29th December	

1894 : JANUARY.

Tuesday	2nd January	
Wednesday	3rd January	
Friday	5th January	Total for January 6 days.
Tuesday	9th January	
Wednesday	10th January	
Friday	12th January	

FEBRUARY.

Tuesday	13th February	
Friday	16th February	Total for February 4 days.
Tuesday	20th February	
Saturday	24th February	

(5.)—The Number of SATURDAY SITTINGS.

1893:	1893:
11th February.	9th September.
11th March.	16th September.
29th April.	9th December.
1894:	
24th February.	

Total - - - - - 7.

(6.)—The Total Number of SITTINGS at which GOVERNMENT BUSINESS had Precedence - - - - - 215.

(7.)—The Total Number of DAYS on which the HOUSE sat - - 226.

(8.)—The Total Number of MOTIONS for ADJOURNMENT of the HOUSE on a Matter of Urgent PUBLIC IMPORTANCE.

Name of Member who Moved the Adjournment.	Date.	Question Discussed.	Result of Motion.
Mr. T. W. Russell -	2nd March 1893	County Clare, (Lawlessness).	Negatived on Division. Ayes, 215; Noes, 260.
Mr. Dunbar Barton -	23rd March „	Release of John Foley -	Negatived on Division. Ayes, 222; Noes, 262.
Mr. Keir Hardie -	12th April „	Trade disputes at Hull -	Less than 40 Members having risen to support the Motion, the House proceeded to the Business of the day.
Mr. John Burns -	17th April „	Labour dispute at Hull -	Withdrawn.
Mr. Thomas Legh -	25th April „	Lancashire County Magistrates (Appointment).	Negatived on Division. Ayes, 186; Noes, 260.
Mr. Havelock Wilson	4th May „	Shipping Federation -	Negatived without a division.
Mr. Arnold Forster -	1st June „	Crime in Ireland - -	Negatived on Division. Ayes, 203; Noes, 241.
Mr. Keir Hardie -	13th June „	Conditions of employment in the Victualling Yard at Deptford.	Less than 40 Members, but more than 10, having risen to support the Motion, and a Division being claimed; Question, "That leave be given to move That this House do now adjourn," put, and negatived.
Mr. Fellowes - -	20th June „	Swine fever - - -	Negatived on Division. Ayes, 252; Noes, 285.
Colonel Howard Vincent.	29th June „	Royal Processions (Closure of Banks).	Negatived on Division. Ayes, 254; Noes, 297.
Mr. T. W. Russell -	7th July „	County of Clare Assizes, Administration of Justice.	Negatived on Division. Ayes, 241; Noes, 283.
Mr. Chaplin - -	8th August „	East India Currency -	Negatived without a Division.
Mr. Brunner - -	8th September „	Colliery Disturbances -	Withdrawn.
Mr. Labouchere -	9th November „	Matabeleland - - -	Negatived without a Division.
Mr. Darling - -	14th November „	Public meetings in Trafalgar-square.	Negatived without a Division.
Mr. Keir Hardie -	24th November „	The Unemployed - -	Less than 40 Members, but more than 10, having risen to support the Motion, and a Division being claimed; Question, "That leave be given to move That this House do now adjourn," put, and negatived. Ayes, 44 Noes, 142.

(8.)—Motions for Adjournment of the House, &c.—*continued.*

Name of Member who Moved the Adjournment.	Date.	Question Discussed.	Result of Motion.
Sir John Lubbock -	11th December 1893	Town Improvements (Betterment).	Negatived on Division. Ayes, 139; Noes, 177.
Mr. Keir Hardie -	12th December „	Deaths and suicides due to starvation.	Negatived on Division. Ayes, 33; Noes, 175.
Sir John Dorington -	14th December „	State of Public Business	Negatived on Division. Ayes, 115; Noes, 165.
Mr. Labouchere -	21st December „	H.R.H. the Duke of Coburg (Pension).	Less than 40 Members, but more than 10, having risen to support the Motion, and a Division being claimed; Question, "That leave be given to move That this House do now adjourn," put, and negatived. Ayes, 59; Noes, 177

(9.)—The Number of Days in Supply.

Monday - - -	20th February.	Monday - - -	31st July.
Thursday - - -	2nd March.	Tuesday - - -	1st August.
Friday - - -	3rd March.	Wednesday - -	2nd August.
Monday - - -	6th March.	Thursday - -	3rd August.
Tuesday - - -	7th March.	Monday - - -	28th August.
Saturday - - -	11th March.	Tuesday - - -	29th August.
Monday - - -	13th March.	Monday - - -	4th September.
Tuesday - - -	14th March.	Tuesday - - -	5th September.
Thursday - - -	16th March.	Wednesday - -	6th September.
Friday - - -	17th March.	Thursday - -	7th September.
Monday - - -	20th March.	Friday - - -	8th September.
Tuesday - - -	28th March.	Saturday - - -	9th September.
Friday - - -	5th May.	Monday - - -	11th September.
Thursday - - -	18th May.	Tuesday - - -	12th September.
Friday - - -	19th May.	Wednesday - -	13th September.
Monday - - -	29th May.	Thursday - - -	14th September.
Monday - - -	26th June.	Friday - - -	15th September.
Tuesday - - -	27th June.	Saturday - - -	16th September.
Friday - - -	28th July.	Monday - - -	18th September.

Total - - 38 days.

SUMMARY.

Session 1893.

(1.) The Number of Sittings on Tuesdays, Wednesdays, and Fridays, at which Government Business had Precedence.	(2.) The Number of Sittings on Tuesdays, Wednesdays, and Fridays, at which Private Members had Precedence.	(3.) The Number of other Sittings at which, in accordance with the Standing Orders of the House, Government Business had Precedence.	(4.) The Number of Sittings at which Government Business had Precedence under a Special Order of the House.	(5.) The Number of Saturday Sittings.	(6.) The Total Number of Sittings at which Government Business had Precedence.	(7.) The Total Number of Days on which the House Sat.	(8.) The Total Number of Motions for Adjournment of the House on a Matter of Urgent Public Importance.	(9.) Number of Days in Supply.
TOTALS - 118 *	31 †	90	117	7 ‡	215 §	226	20	38

* 31 January, First day of Meeting.
† Of which 21 were Evening Sittings only.
‡ At all the Saturday Sittings Government Business had precedence.
§ Of which 24 were Morning Sittings only.

James B. Bull,
Clerk of the Journals.

BUSINESS OF THE HOUSE

(DAYS OCCUPIED BY GOVERNMENT AND BY PRIVATE MEMBERS).

(*Dr. Farquharson.*)

1893-94.

RETURN to an Order of the Honourable The House of Commons, dated 20 February 1893 ;—*for*,

COPY "of CONTRACT, dated the 8th day of December 1892, entered into with MESSRS. EYRE AND SPOTTISWOODE, for Printing and Publishing REPORTS of DEBATES and PROCEEDINGS in PARLIAMENT."

Treasury Chambers,
20 February 1893.

JOHN T. HIBBERT.

(*Sir John Hibbert.*)

Ordered, by The House of Commons, *to be Printed*,
20 *February* 1893.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

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JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., 104, GRAFTON STREET, DUBLIN.

CONTRACT

FOR

Printing and Publishing Reports of Debates and Proceedings in Parliament.

This Contract made the eighth day of December One thousand eight hundred and ninety-two between George Edward Briscoe Eyre William Hugh Spottiswoode and Cyril Andrew Spottiswoode all of East Harding Street Fetter Lane in the City of London Printers (hereinafter called the Contractors) of the one part and Thomas Digby Pigott Esquire Companion of the Most Honourable Order of the Bath Controller of Her Majesty's Stationery Office of the other part Witnesseth that the Contractors for themselves their heirs executors and administrators and the Controller do hereby mutually covenant and agree with the other of them in manner following (that is to say)—

1. This Contract shall be in force for one year commencing on the first day of January One thousand eight hundred and ninety-three and for such further period as the Controller for the time being of Her Majesty's Stationery Office shall in writing appoint but not beyond the termination of any Session commencing in the year One thousand eight hundred and ninety-three provided nevertheless that it shall be lawful for the said Controller to cancel this Contract at any time if the Contractors shall be adjudged Bankrupts or if any Receiving Order shall be made against them or if any proposal shall be lodged by them for a compensation in satisfaction of their debts or for a scheme of arrangement of their affairs or if any Winding-up Order shall be made against them or if they shall file a Petition for Liquidation or Composition or suffer or do any act equivalent thereto or if they shall fail or make default in fulfilment of any of the terms and conditions herein contained.

2. The Contractors shall print publish and subject to the conditions herein contained sell Reports of all Proceedings and Debates in both Houses of Parliament.

3. The Contractors shall exercise their own discretion as to the fulness of the Reports given provided always that every question addressed by a Member to a Minister and the Minister's reply shall be reported in full and that in no case shall any speech be reported at less than one-third of its length as delivered and that the Debates in Committee of either House and Debates on Private Bills shall be reported with the same fulness as Debates on public questions without regard to the hour of delivery of the speeches.

4. The Contractor shall subject to the discretion of the authorities of the two Houses of Parliament be provided with the following or equally convenient accommodation for reporting in both Houses *videlicet* In the House of Lords a writing desk and chair behind the Clerks of the House and in front of the cross benches on the floor of the House and in the House of Commons one box in the Gallery and a bench behind the same available for the Relief. Also a room in the basement to be used as an office by the Contractors. Ten tickets of admission to the Gallery will be provided for the Contractors' staff and the Contractors shall have at all times when either House is sitting representatives in attendance capable of reporting in full when necessary but subject to this condition they shall be at liberty to obtain their Reports from such sources as they may think most convenient.

5. The Contractors shall on the third day after delivery of any speeches furnish the Members who have delivered them proofs in slip of all such speeches for correction by such Members. Two clear days shall be allowed for correction and on the seventh day the Contractors shall publish their Report containing the speeches. In all cases in which proofs of speeches are returned corrected by the speakers within the time prescribed the fact that they have been corrected by the speakers shall in each case be notified by an asterisk at the commencement of the speech. When not returned within the prescribed period the speeches shall appear in the Reports as first issued in slip.

6. The Contractors shall print the Reports in royal octavo size in double columns using the type and paper specified in the Schedule hereunder written and shall issue the Reports in two editions. The first edition shall be issued in daily parts stitched without covers. The second edition shall be in book form remade up from the daily parts consecutively and shall be bound in paper boards and each volume shall except as hereinafter provided contain not less than sixty sheets or nine hundred and sixty pages and shall be issued within one month after the close of any Session to which this Contract relates and shall be accompanied by a full complete and sufficient index to be compiled at the cost of the Contractors.

7. The Contractors shall sell the Reports to the Government or the public as demanded either in separate daily parts or otherwise at such prices as they may judge right provided always that their charges shall not exceed for a complete set of the Reports of any Session to which this Contract relates whether in daily parts or in volumes five guineas or for a single part one shilling. The Contractors shall during the Session of Parliament be afforded facilities equal to those now provided within the precincts of the Houses of Parliament for the sale of Reports and the Contractors shall if required to do so for the convenience of Members have there on sale at the prices hereinbefore specified copies of all daily parts issued during the then current Session.

8. The Contractors shall within one month after the completion of the issue of the Report for any Session to which this Contract relates be paid by order on the Paymaster General a sum of money calculated at the rate of three hundred and fifteen pounds for each volume of Reports published. If the last volume of the Report of any such Session shall not reach the specified minimum of sixty sheets or nine hundred and sixty pages the subsidy shall be proportionately reduced. If it be thought convenient to include in the last volume of the Report of any such Session more than sixty sheets or nine hundred and sixty pages the subsidy for such volume shall be proportionately increased.

9. If any question or questions shall arise as to the interpretation of this Contract or as to the execution of any order or work arising out of the same such question or questions shall be settled by the award of the Controller for the time being of Her Majesty's Stationery Office whose decision shall be final and without appeal.

10. And it is hereby declared in pursuance of the directions contained in an Act of Parliament passed in the twenty-second year of the reign of King George the Third Chapter forty-five intituled "An Act for restraining any person concerned in any Contract Commission or Agreement made for the public service from being elected or sitting and voting as a Member of the House of Commons" that this Contract is entered into upon the express condition that no Member of the House of Commons is or shall be admitted to any share or part of this Contract or to any benefit to arise therefrom.

In Witness whereof the said parties hereto have hereunto set their hands and seals the day and year first above written.

THE SCHEDULE above referred to.

The paper to be used for printing the Reports shall be of good quality and of the weight and substance of printing royal 25 lbs. per ream of 480 sheets.

The type to be used shall be—

For the text long primer.

For quotations brevier.

For the index principally brevier with the headings in long primer.

The dimensions of each page which shall be printed close shall be—

Width 28 ems pica.

Length 49 ems pica.

These measurements shall be exclusive of the name of the Member whose speech may be brought forward which shall be printed at the foot of each left-hand page.

Signed sealed and delivered by George Edward Briscoe Eyre in the presence of
Wm. Maycock
166 Bishop's Road Fulham S.W.
Accountant
G. E. Briscoe Eyre L. S.

Signed sealed and delivered by William Hugh Spottiswoode in the presence of
C. J. S. Spedding
Summergrove Whitehaven
Gentleman
William Hugh Spottiswoode L. S.

Signed sealed and delivered by William Hugh Spottiswoode in the presence of
C. J. S. Spedding
Summergrove Whitehaven
Gentleman
Cyril Andrew Spottiswoode by his Attorney *William Hugh Spottiswoode* L. S.

Signed sealed and delivered by the said Thomas Digby Pigott in the presence of
W. G. Newton
Private Secretary
H.M. Stationery Office
T. Digby Pigott L. S.

PARLIAMENT (DEBATES AND PROCEEDINGS).

COPY of CONTRACT, dated the 8th of December 1892, entered into with MESSRS. EYRE AND SPOTTISWOODE, for Printing and Publishing REPORTS of DEBATES and PROCEEDINGS in PARLIAMENT.

(*Sir John Hibbert.*)

Ordered, by The House of Commons, *to be Printed,*
20 *February* 1893.

[*Price* 1 *d.*]

Under 1 *oz.*

DIVISIONS OF THE HOUSE.

RETURN to an Order of the Honourable The House of Commons, dated 2 January 1894;—*for*,

RETURN "of the Number of DIVISIONS of THE HOUSE in the Session of 1893-4; stating the Subject of the Division, and the Number of Members in the Majority and Minority, Tellers included; also, the AGGREGATE NUMBER in the House on each Division; distinguishing the DIVISIONS on PUBLIC BUSINESS from PRIVATE; and also the Number of Divisions before and after Midnight (in continuation of Parliamentary Paper, No. 0.149, of Session 1892)."

(*Dr. Farquharson.*)

1893-4.

DIVISIONS OF THE HOUSE.

RETURN of the Number of DIVISIONS of THE HOUSE in the SESSION of 1893–4; stating the Subject of the Division, and the Number of Members in the Majority and Minority, Tellers included; also, the AGGREGATE NUMBER in the House on each Division, distinguishing the DIVISIONS on PUBLIC BUSINESS from PRIVATE; and also the Number of Divisions before and after Midnight (in continuation of Parliamentary Paper, No. 0.149, of Session 1892).

SUMMARY OF DIVISIONS.

Number of Divisions on PUBLIC BUSINESS before Midnight	400
Ditto after Midnight	41
Ditto PRIVATE BUSINESS before Midnight	9
Ditto after Midnight	0
TOTAL Number of Divisions in Session 1893	450

DIVISIONS ON PUBLIC BUSINESS.

Number of the Printed Division Lists.	DATE.	SUBJECT OF THE DIVISION.	Ayes (Tellers included).	Noes (Tellers included).	Aggregate Number of Members in the House (Speaker or Chairman included).	Before Midnight.	After Midnight.
	1893:						
17	Mar. 2	Adjournment.—Mr. T. W. Russell, Member for South Tyrone, rose in his place, and asked leave to move the Adjournment of the House, for the purpose of discussing a definite matter of urgent public importance, viz., "the lawless condition of the county of Clare and the total absence of security for life and property in that part of the Queen's Dominions;" but the pleasure of the House not having been signified, Mr. Speaker called on those Members who supported the Motion to rise in their places, and not less than Forty Members having accordingly risen:—Motion made, and Question put, "That this House do now adjourn."—(*Mr. T. W. Russell.*)	217	262	480	B. M.	
35	„ 23	——— Mr. Dunbar Barton, Member for Mid-Armagh, rose in his place, and asked leave to move the Adjournment of the House, for the purpose of discussing a definite matter of urgent public importance, viz., "the release, by the Executive Government in Ireland, of John Foley, a convict, sentenced to seven years' penal servitude under 'The Explosives Act, 1883;'" but the pleasure of the House not having been signified, Mr. Speaker called on those Members who supported the Motion to rise in their places, and not less than Forty Members having accordingly risen:—Motion made, and Question put, "That this House do now adjourn."—(*Mr. Dunbar Barton.*)	224	264	489	B. M.	
61	April 25	——— Mr. Thomas Legh, Member for South West Lancashire, rose in his place, and asked leave to move the Adjournment of the House, for the purpose of discussing a definite matter of urgent public importance, viz., "the action of the Chancellor of the Duchy of Lancaster in revoking the Memorandum of 1870, and in reverting, in the appointment of Lancashire County Magistrates, to the system which was then abandoned with general approval, and to the wholesale appointment of magistrates of one political party in the various boroughs in Lancashire;" but the pleasure of the House not having been signified, Mr. Speaker called on those Members who supported the Motion to rise in their places, and not less than Forty Members having accordingly risen:—Motion made, and Question put, "That this House do now adjourn."—(*Mr. Thomas Legh.*)	186	262	451	B. M.	

Divisions on Public Business – *continued.*

Number of the Printed Division Lists.	DATE.	SUBJECT OF THE DIVISION.	Ayes (Tellers included).	Noes (Tellers included).	Aggregate Number of Members in the House (Speaker or Chairman included).	Before Midnight.	After Midnight.
	1893:						
107	June 1	Adjournment — *continued.* — Mr. Arnold-Forster, Member for West Belfast, rose in his place, and asked leave to move the Adjournment of the House, for the purpose of discussing a definite matter of urgent public importance, viz., "the unchecked growth of serious crime in Ireland, and especially in the counties of Clare, Kerry, and Limerick, and the failure of the Irish Executive to take any adequate steps for its abatement;" but the pleasure of the House not having been signified, Mr. Speaker called on those Members who supported the Motion to rise in their places, and not less than Forty Members having accordingly risen:—Motion made, and Question put, "That this House do now adjourn."—(*Mr. Arnold-Forster.*)	205	243	449	B. M.	
155	„ 20	——— Mr. Fellowes, Member for the Ramsey Division of Huntingdonshire, rose in his place, and asked leave to move the Adjournment of the House, for the purpose of discussing a definite matter of urgent public importance, viz., "the increasing prevalence of Swine Fever in many parts of the country, and the persistent neglect of Her Majesty's Government to take adequate measures to check it;" but the pleasure of the House not having been signified, Mr. Speaker called on those Members who supported the Motion to rise in their places, and not less than Forty Members having accordingly risen:—Motion made, and Question put, "That this House do now adjourn."—(*Mr. Fellowes.*)	254	287	542	B. M.	
174	„ 29	——— Colonel Howard Vincent, Member for Sheffield (Central Division), rose in his place, and asked leave to move the Adjournment of the House, for the purpose of discussing a definite matter of urgent public importance, viz., "the danger to public property unless steps are taken to enable Banks, on or near the route of the Royal Processions announced for the 6th July, legally to close, and to defer the clearing of cheques and other securities;" but the pleasure of the House not having been signified, Mr. Speaker called on those Members who supported the Motion to rise in their places, and not less than Forty Members having accordingly risen:—Motion made, and Question put, "That this House do now adjourn."—(*Colonel Howard Vincent.*)	256	299	556	B. M.	
202	July 7	——— Mr. Thomas Wallace Russell, Member for South Tyrone, rose in his place, and asked leave to move the Adjournment of the House, for the purpose of discussing a definite matter of urgent public importance, viz., "the failure of justice at the present assizes for the county of Clare in political and agrarian cases, and the conduct of the Government in not taking the necessary steps to remedy the defect existing in the administration of justice;" but the pleasure of the House not having been signified, Mr. Speaker called on those Members who supported the Motion to rise in their places, and not less than Forty Members having accordingly risen:—Motion made, and Question proposed, "That this House do now adjourn."—(*Mr. T. W. Russell.*)—After Debate thereon; Mr. Roby rose in his place, and claimed to move, "That the Question be now put."	280	248	529	B. M.	
203	„ „	——— Question put accordingly - - - -	243	285	529	B. M.	
331	Nov. 24	——— Mr. Keir-Hardie, Member for the Southern Division of West Ham, rose in his place, and asked leave to move the Adjournment of the House for the purpose of discussing a definite matter of urgent public importance, viz., "the wide-spread destitution among large masses of the working class, due to so many being out of employment, and to the inadequacy of the measures adopted for dealing therewith;" but the pleasure of the House not having been signified, Mr. Speaker called on those Members who supported the Motion to rise in their places, and less than Forty Members, but more than Ten having accordingly risen, and a division being claimed, Question put, "That leave be given to move that this House do now adjourn."	46	144	191	B. M.	

Divisions on Public Business—*continued.*

Number of the Printed Division Lists.	DATE.	SUBJECT OF THE DIVISION.	Ayes (Tellers included).	Noes (Tellers included).	Aggregate Number of Members in the House (Speaker or Chairman included).	Before Midnight.	After Midnight.
	1893:						
377	Dec. 11	Adjournment—*continued.*—Sir John Lubbock, Member for the University of London, rose in his place, and asked leave to move the Adjournment of the House for the purpose of discussing a definite matter of urgent public importance, viz., "the refusal of the Government to concur with the House of Lords in the appointment of a Committee to settle, if possible, the question of Betterment, so that the improvements urgently needed in London may be undertaken without unnecessary delay;" but the pleasure of the House not having been signified, Mr. Speaker called on those Members who supported the Motion to rise in their places, and not less than Forty Members having accordingly risen:—Motion made, and Question put, "That this House do now adjourn."—(*Sir John Lubbock.*)	141	179	321	B. M.	
380	„ 12	——— Mr. Keir-Hardie, Member for the Southern Division of West Ham, rose in his place, and asked leave to move the Adjournment of the House for the purpose of discussing a definite matter of urgent public importance, viz., "the number of deaths and suicides due to starvation, and to the causes responsible therefor;" but the pleasure of the House not having been signified, Mr. Deputy Speaker called on those Members who supported the Motion to rise in their places, and not less than Forty Members having accordingly risen:—Motion made, and Question put, "That this House do now adjourn."—(*Mr. Keir-Hardie.*)	35	177	213	B. M.	
382	„ 14	——— Sir John Dorington, Member for the Tewkesbury Division of Gloucestershire, rose in his place, and asked leave to move the Adjournment of the House for the purpose of discussing a definite matter of urgent public importance, viz., "the reply of the Prime Minister with reference to the conduct of Public Business involving the sitting of this House to consider the Local Government Bill at the time when the attendance of Members, and especially of county Members, will be practically impossible, and the strain imposed, by the continued sitting, on the Officials of this House is becoming almost insupportable;" but the pleasure of the House not having been signified, Mr. Deputy Speaker called on those Members who supported the Motion to rise in their places, and not less than Forty Members having accordingly risen:—Motion made and Question proposed, "That this House do now adjourn."—(*Sir John Dorington.*)—After Debate thereon; Mr. Gladstone rose in his place, and claimed to move, "That the Question be now put."—Question put, "That the Question be now put."	167	118	286	B. M.	
383	–	——— Question put - - - - - - - - -	117	167	285	B. M.	
391	„ 21	——— Mr. Labouchere, Member for Northampton, rose in his place, and asked leave to move the Adjournment of the House for the purpose of discussing a definite matter of urgent public importance, viz., "the intention to continue the pension of £. 10,000 per annum to H.R.H. the Duke of Saxe Coburg;" but the pleasure of the House not having been signified, Mr. Deputy Speaker called on those Members who supported the Motion to rise in their places, and less than Forty Members but more than Ten having accordingly risen, and a Division being claimed.—Question put, "That leave be given to move, that this House do now adjourn."	61	179	241	B. M.	

Divisions on Public Business—*continued.*

Number of the Printed Division Lists.	DATE.	SUBJECT OF THE DIVISION.	Ayes (Tellers included).	Noes (Tellers included).	Aggregate Number of Members in the House (Speaker or Chairman included).	Before Midnight.	After Midnight.
	1893 :						
37	Mar. 24	Army Annual Bill.—(In Committee.)—"That Clause 2 stand part of the Bill."—(Closure.)—(*Mr. Conybeare.*)	240	129	370	- -	A. M.
38	„ „	——— Question put - - - - - -	337	26	364	- -	A. M.
39	„ „	——— Clause 3.—"That the Chairman do report Progress."—(*Mr. E. Stanhope.*)	112	236	349	- -	A. M.
40	„ „	——— Clause 4.—Amendment.—(*Mr. Hanbury.*)	72	246	319	- -	A. M.
41	„ „	——— "That Clause 4 stand part of the Bill."—(Closure.)—(*Mr. Haldane.*)	240	68	309	- -	A. M.
42	„ „	——— Clause 6.—(Closure.)—(*Mr. Haldane*)	233	59	293	- -	A. M.
43	„ „	——— Clause 7.—Amendment.—(*Mr. Hanbury.*)	205	69	275	- -	A. M.
44	„ „	——— "That the Chairman do report Progress."—(*Mr. Parker Smith.*)	61	211	273	- -	A. M.
45	„ „	——— Amendment.—(*Mr. Hanbury.*) - -	72	199	272	- -	A. M.
46	„ „	——— Clause 8.—(Closure.)—(*Mr. Logan*) -	202	63	266	- -	A. M.
47	„ „	——— Clause 9.—Amendment.—(*Mr. Hanbury.*)	42	218	261	- -	A. M.
48	„ „	——— Schedule.—(Closure).—(*Mr. Conybeare*)	201	47	249	- -	A. M.
13	Feb. 27	Business of the House (Morning Sittings).—"That, on and after Friday next, until Easter the House do meet on Tuesday and Friday at Two o'clock, and that the provisions of Standing Order 56 be extended to the Morning Sittings on those days. Provided always that if the Government of Ireland Bill be appointed for any of such days the House do meet at Three o'clock, and the proceedings on that Bill do have precedence of the Orders of the Day and Notices of Motion.—(*Mr. Gladstone.*)—Amendment proposed, to leave out all the words after the words "those days" to the end of the Question.—(*Mr. Hunter.*)—Question put, "That the words proposed to be left out stand part of the Question."	278	247	526	B. M.	
14	„ „	——— Main Question put - - - - - -	272	230	503	B. M.	
54	Mar. 30	Business of the House (Precedence of Government Business).—"That after Easter, on Tuesdays and Wednesdays, except Wednesday, the 3rd of May, Government Business have precedence of the Notices of Motions and Orders of the Day. That on Fridays the House do meet at Two o'clock, and the provisions of Standing Order 56 be extended to the Sittings of Tuesdays and Wednesdays and the Morning Sittings on Fridays. Provided always that whenever the Government of Ireland Bill is appointed on Friday, except for proceedings in Committee, the House do meet at Three o'clock, and that Bill do have precedence of the Orders of the Day and Notices of Motions.—(*Mr. Gladstone.*)—Amendment proposed, in line 1, after the word "Easter," to insert the words "until Whitsuntide."—(*Mr. Jackson.*)—Question proposed, "That those words be there inserted."—After Debate thereon; Mr. Oldroyd rose in his place, and claimed to move, "That the Question be now put."—Question put, "That the Question be now put."	178	86	265	B. M.	
55	„ „	——— Question put - - - - - -	85	174	260	B. M.	

Divisions on Public Business—*continued.*

Number of the Printed Division Lists.	DATE.	SUBJECT OF THE DIVISION.	Ayes (Tellers included).	Noes (Tellers included).	Aggregate Number of Members in the House (Speaker or Chairman included).	Before Midnight.	After Midnight.
	1893:						
56	Mar. 30	Business of the House (Precedence of Government Business) — *continued.* — Another Amendment proposed, in line 1, to leave out the words "Government Business," and insert the words "the various stages of the Government of Ireland Bill." — (*Mr. Hanbury.*) — Question proposed, "That the words 'Government Business' stand part of the Question."—After Debate thereon; Mr. Havelock Wilson rose in his place, and claimed to move, "That the Question be now put."—Question put, "That the Question be now put."	172	72	245	B. M.	
57	„ „	——— Question put - - - - - -	167	76	243	B. M.	
58	„ „	——— Mr. Chancellor of the Exchequer claimed, "That the Main Question be now put." —Main Question put accordingly.	165	77	243	B. M.	
176	June 29	Business of the House (Procedure on the Government of Ireland Bill).—"That the proceedings in Committee on the Government of Ireland Bill, unless previously disposed of, shall at the times hereinafter mentioned be brought to a conclusion in the manner hereinafter mentioned:—(a.) The proceedings on the Clauses 5 to 8, both inclusive, not later than 10 p.m. on Thursday, 6th July; (b.) The proceedings on Clauses 9 to 26, both inclusive, not later than 10 p.m. on Thursday, 13th July; (c.) The proceedings on Clauses 27 to 40, both inclusive, not later than 10 p.m. on Thursday, 20th July; (d.) The proceedings on the postponed Clauses, new Clauses, being Government Clauses, Schedules, and Preamble, not later than 10 p.m. on Thursday, 27th July; and, after the Clauses, Schedules, and Preamble are disposed of, the Chairman shall forthwith report the Bill, as amended, to the House. Then at the said appointed times the Chairman shall put forthwith the Question or Questions on any Amendment or Motion already proposed from the Chair. He shall next proceed, unless and until Progress be moved as hereinafter provided, successively to put forthwith the following Questions:—That any Clause or Schedule then under consideration, and any of the said Clauses or Schedules not already disposed of, stand part of, or be added to, the Bill. After the passing of this Order no dilatory Motion, nor Motion to postpone a Clause, shall be moved unless by a Minister in charge of the Bill, and the Question on any such Motion shall be put forthwith. If Progress be reported the Chairman shall put this Order in force in any subsequent sitting of the Committee. Proceedings under this Order shall not be interrupted under the provisions of any Standing Order relating to the Sittings of the House."—(*Mr. Gladstone.*)—Amendment proposed, to leave out from the first word "That" to the end of the Question, in order to add the words "inasmuch as the Government of Ireland Bill proposes to frame and enact a new Constitution for Great Britain and Ireland, under which the constitutional rights of many of Her Majesty's subjects will be permanently and injuriously affected, this House declines to sanction a proposal which directly interferes with the free discussion of that measure by the Parliamentary Representatives of the people,"—(*Mr. T. W. Russell*), — instead thereof. — Question proposed, "That the words 'the proceedings in Committee on the Government of Ireland Bill' stand part of the Question."—Debate arising:—Motion made, and Question put, "That the Debate be now adjourned."—(*Mr. Chaplin.*)	281	310	592	- -	A. M.
177	„ „	——— "That the words 'the proceedings in Committee on the Government of Ireland Bill' stand part of the Question."	308	281	590	- -	A. M.

Divisions on Public Business—*continued.*

Number of the Printed Division Lists.	DATE.	SUBJECT OF THE DIVISION.	Ayes (Tellers included).	Noes (Tellers included).	Aggregate Number of Members in the House (Speaker or Chairman included).	Before Midnight.	After Midnight.
	1893:						
178	June 29	Business of the House (Procedure on the Government of Ireland Bill)—*continued.*—"That the Debate be now adjourned."—(*Baron F. de Rothschild.*)	259	285	545	- -	A. M.
179	„ „	——— "That the House do now adjourn."—(*Viscount Cranborne.*)	244	272	517	- -	A. M.
180	„ 30	——— Amendment proposed, in Sub-head (a), to leave out the words "Thursday, 6th July," in order to insert the words "Friday, 14th July."—(*Mr. Byrne.*)—Question put, "That 'Thursday, 6th July,' stand part of the Question."—The Tellers reported the Numbers, Ayes 268, Noes 244. Whereupon Notice was taken that Mr. Mandeville, Member for South Tipperary, had voted with the Noes, not having been in the House when the Question was put. Mr. Mandeville explained that he had been in the No Lobby, and had been counted with the Noes. Mr. Speaker thereupon stated that, as the honourable Member had not been within the folding doors nor heard the Question put, he was not entitled to vote; and directed the Clerk to correct the Numbers accordingly. Mr. Speaker then declared the Numbers, Ayes 268, Noes 243.	270	245	516	B. M.	
181	„ „	——— Another Amendment proposed, in Sub-head (b), to leave out the words "10 p.m. on Thursday, 13th July," in order to insert the words "Friday, 21st July, at ten minutes to Seven."—(*Viscount Wolmer.*)—Question put, "That the words proposed to be left out stand part of the Question."	304	270	575	B. M.	
182	„ „	——— Another Amendment proposed, in Sub-head (c), to leave out the words "10 p.m. on Thursday, 20th July," in order to insert the words "Friday, 28th July, at ten minutes to Seven."—(*Mr. Hayes Fisher.*) - Question put, "That the words proposed to be left out stand part of the Question."	300	266	567	B. M.	
183	„ „	——— Another Amendment proposed, to leave out the words "(d.) The proceedings on the postponed Clauses, new Clauses, being Government Clauses, Schedules, and Preamble, not later than 10 p.m. on Thursday, 27th July; and, after the Clauses, Schedules, and Preamble are disposed of, the Chairman shall forthwith report the Bill, as amended, to the House."—(*Mr. Curzon.*)—Question put, "That the words proposed to be left out stand part of the Question."	302	268	571	B. M.	
184	„ „	——— Main Question - - - - -	301	269	571	B. M.	

Divisions on Public Business—*continued.*

Number of the Printed Division Lists.	DATE.	SUBJECT OF THE DIVISION.	Ayes (Tellers included).	Noes (Tellers included).	Aggregate Number of Members in the House (Speaker or Chairman included).	Before Midnight.	After Midnight.
276	1893: Aug. 21	Business of the House (Procedure on Report of the Government of Ireland Bill).—"That, at Eleven o'clock p.m. on Friday, the 25th day of August, if the proceedings on the Consideration of the Report of the Government of Ireland Bill be not previously concluded, the Speaker shall put forthwith the Question or Questions, on any Amendment, or Motion, already proposed from the Chair. He shall next proceed to put forthwith the Question on any Government Amendments of which notice has been given, after which he shall put forthwith the Question on the Motion appointing a day for the Third Reading of the Bill. Until the Report is disposed of, no Motion of Adjournment under Standing Order 17 shall be received, nor any dilatory Motion on the Bill, unless moved by one of the Members in charge of the Bill, and the Question on any such Motion shall be put forthwith. Proceedings under this Order shall not be interrupted under the provisions of any Standing Order relating to the Sittings of the House."—(*Mr. Gladstone.*)—Amendment proposed, to leave out from the word "That" to the end of the Question, in order to add the words "the proposal of the Government to curtail Debate on the Government of Ireland Bill is calculated to degrade the House of Commons to the position of a voting machine, and to deprive the British majority in this House of its constitutional right to discuss a policy by which British interests will be seriously and injuriously affected; and that this House, recognising no necessity for the course proposed by the Government, and believing that it is dictated by motives of party expediency, declines to accept a Resolution by which the Government arbitrarily claim to limit Debate on a measure of the highest national importance, the greater part of which has already been forced through the stage of Committee without any discussion,"—(*Mr. Chamberlain*),—instead thereof.—Question put, "That the words proposed to be left out stand part of the Question."	202	164	367	- -	A. M.
286	Sept. 4	Business of the House.—"That for the remainder of the Session (unless the House otherwise order) the House do meet on Friday at Three of the clock. That Standing Order 11 be suspended, and the provisions of Standing Order 56 be extended to every day of the week, and that the Question on any Motion appointing a Saturday Sitting be put forthwith. That until the adjournment for the Autumn holidays, Government Business, and the appointment thereof, may be entered upon at any hour though opposed, and be not interrupted under the provisions of any Standing Order relating to the Sittings of the House, except on Wednesday, and that before One o'clock a.m. no dilatory Motion be moved thereon except by a Minister of the Crown."—(*Mr. Gladstone.*)—Amendment proposed, after the words "Saturday Sitting," to insert the words "before the adjournment for the Autumn holidays"—(*Mr. T. W. Russell.*)—Question put, "That those words be there inserted."	130	170	301	B. M.	

Divisions on Public Business—*continued.*

Number of the Printed Division Lists.	DATE.	SUBJECT OF THE DIVISION.	Ayes (Tellers included).	Noes (Tellers included).	Aggregate Number of Members in the House (Speaker or Chairman included).	Before Midnight.	After Midnight.
	1893:						
287	Sept. 4	Business of the House—*continued.*—Another Amendment proposed, to leave out the word "Government," and insert the word "Financial."—(*Mr. Bartley.*)—Question proposed, "That the word 'Government' stand part of the Question."—After Debate thereon; Mr. Chancellor of the Exchequer rose in his place, and claimed to move, "That the Question be now put."—Question put, "That the Question be now put."	161	94	253	B. M.	
288	„ „	——— Mr. Chancellor of the Exchequer claimed, "That the Main Question be now put."—Main Question put accordingly.	164	97	262	B. M.	
73	May 9	Church of Scotland.—"That leave be given to bring in a Bill to put an end to the Establishment of the Church of Scotland, and to deal with the Public Endowments thereof on the occurrence of vacancies."—(*Dr. Cameron.*)—And, the Motion being opposed, after a brief explanatory statement from the Member who made the Motion, Mr. Speaker put the Question, in pursuance of Standing Order No. 16.	248	182	431	B. M.	
76	„ 10	Committees (Ascension Day).—"That Committees do not sit To-morrow, being Ascension Day, until Two of the clock."—(*Mr. Gladstone.*)	146	76	223	B. M.	
49	Mar. 27	Conduct of the Executive in Ireland.—"That the action of the Executive in condoning serious offences, and their failure to support and enforce the Law, are calculated to resuscitate the system of terrorism and intimidation which formerly prevailed in that country, and to bring the administration of the Law into contempt."—(*Mr. Balfour.*)	274	321	596	B. M.	
64	May 4	Customs and Inland Revenue Bill.—(In Committee.)—Clause 6.—Amendment.—(*Dr. Clark.*)	48	245	294	B. M.	
65	„ „	——— Clause 6.—Amendment.—(*Mr. Bartley*)	70	213	284	B. M.	
53	Mar. 28	East India (Civil and Military Services).—"That a Select Committee be appointed to inquire into the effect of the diminution of the gold value of the Rupee on the Civil and Military Services of the Indian Government."—(*Sir Seymour King.*)—Amendment proposed, to leave out from the word "That" to the end of the Question, in order to add the words "if any fixed rate of exchange be determined upon by this House, or by the Secretary of State for India, to be allowed to the Civil and Military Services of the Indian Government, the difference between such rate of exchange and the actual market rate of exchange shall not become an additional burden on the Indian taxpayers."—(*Mr. Naoroji.*)—Question put, "That the words proposed to be left out stand part of the Question."	68	133	202	B. M.	

Divisions on Public Business—*continued.*

Number of the Printed Division Lists.	DATE.	SUBJECT OF THE DIVISION.	Ayes (Tellers included).	Noes (Tellers included).	Aggregate Number of Members in the House (Speaker or Chairman included).	Before Midnight.	After Midnight.
381	1893: Dec. 13	East India Loan (10,000,000*l*) Bill.—(Second Reading.)—"That the Question be now put."—(*Mr. Chancellor of the Exchequer.*)	147	71	219	B. M.	
90	May 16	Education (Scotland), Minute of Council, 1893.—"That an humble Address be presented to Her Majesty, praying Her to withhold Her assent from a Minute of the Scotch Education Department, dated the 1st day of May 1893, providing for the distribution of the sum available for Secondary Education, under Section 2 (1) (b) of 'The Education and Local Taxation Account (Scotland) Act, 1892'"—(*Sir Charles Pearson.*)	33	138	172	- -	A. M.
311	Nov. 10	Employers' Liability Bill.—As amended, considered.—New Clause (Contracts in certain cases to be exempted from application of Section 2).	219	238	458	B. M.	
312	„ 13	——— New Clause (Employments Injurious to Health).—Amendment.—(*Mr. Secretary Asquith.*)	73	190	264	B. M.	
313	„ 14	——— Amendment.—(*Sir R. Webster*) - -	99	232	332	B. M.	
314	„ „	——— Page 1, line 6.—Amendment.—(*Sir E. Hill.*)	150	52	203	B. M.	
315	„ 15	——— Page 2, line 9.—Amendment.—(*Mr. Tomlinson.*)	63	164	228	B. M.	
316	„ „	——— Page 2, line 36.—Amendment.—(*Mr. Collings.*)	110	210	321	B. M.	
317	„ 16	——— Page 3, line 17.—Amendment.—(*Mr. H. Foster.*)	204	132	337	B. M.	
389	Dec. 20	——— Lords' Amendments considered.—Page 2, line 13.—"That this House doth disagree with Lords in the said Amendment."—(*Mr. Secretary Asquith.*)—"That the Question be now put."—(*Mr. Secretary Asquith.*)	214	153	368	B. M.	
390	-	——— Question put - - - - -	215	153	369	B. M.	
435	1894: Feb. 13	——— Lords Amendments to Commons Amendments to Lords' Amendments considered.—Page 2, line 13.—Amendment.—(*Mr. Cobb.*)	217	215	433	B. M.	
436	„ „	——— Page 2, line 13.—Amendment.—(*Mr. Secretary Asquith.*)	199	221	421	B. M.	
446	„ 20	——— Order read, for Consideration of Lords Reasons and Lords Amendment to Commons Amendments to Lords Amendments to Commons Amendments to Lords Amendments.—Motion made, and Question put, "That the Order be discharged."—(*Mr. Gladstone.*)	227	8	236	B. M.	
11	1893: Feb. 23	Established Church (Wales).—"That leave be given to bring in a Bill to prevent for a limited time the creation of new interests in Church of England bishoprics, dignities, and benefices in Wales and Monmouthshire."—(*Mr. Secretary Asquith.*)—Amendment proposed, to leave out from the word "That," to the end of the Question, in order to add the words "it is inexpedient and unjust to interfere by legislation with the operations of the Church in the Welsh dioceses, while the principle of an alteration in the relations between Church and State in that part of the United Kingdom has not been adopted by Parliament," —(*Sir John Gorst*), —instead thereof.—Question put, "That the words proposed to be left out stand part of the Question."	303	247	551	B. M.	

Divisions on Public Business—*continued.*

Number of the Printed Division Lists.	DATE.	SUBJECT OF THE DIVISION.	Ayes (Tellers included).	Noes (Tellers included).	Aggregate Number of Members in the House (Speaker or Chairman included).	Before Midnight.	After Midnight.
	1893:						
59	Apr. 21	Government of Ireland Bill.—"That the Bill be now read a second time."—Amendment proposed, to leave out the word "now," and at the end of the Question to add the words "upon this day six months"—(*Sir Michael Hicks Beach.*)—Question put, "That the word 'now' stand part of the Question."—Debate arising:—Mr John Morley rose in his place, and claimed to move, "That the Question be now put."—Question, "That the Question be now put," put, and agreed to.—Question put accordingly, "That the word 'now' stand part of the Question."	349	306	656	- -	A. M.
67	May 8	———(In Committee.)—"That Clause 1 be postponed."—(*Mr. Chamberlain.*)	215	272	488	B. M.	
68	„ „	——— Clause 1.—Amendment.—(*Mr. Darling.*)—Closure.—(*Mr. J. Morley.*)	245	197	443	B. M.	
69	„ „	——— Question put - - - - - - -	224	278	503	B. M.	
70	„ „	——— Clause 1.—Amendment.—(*Mr. Darling.*)—Closure.—(*Mr. J. Morley.*)	235	287	523	B. M.	
71	„ „	——— "That the Chairman do report Progress."—(*Lord R. Churchill.*)	267	309	577	B. M.	
72	„ „	——— "That the Chairman do leave the Chair."—(*Mr. Balfour.*)	259	306	566	B. M.	
74	„ 9	——— Clause 1.—Amendment.—(*Mr. Bartley.*)	259	294	554	B. M.	
75	„ „	——— Clause 1.—Amendment.—(*Mr. W. Redmond.*)	468	42	511	B. M.	
77	„ 10	——— Clause 1.—Amendment.—(*Mr. T. W. Russell.*)	297	246	544	B. M.	
78	„ 11	——— Clause 1.—Amendment.—(*Mr. W. Redmond.*)	484	36	521	B. M.	
79	„ „	——— "That the Chairman do report Progress."—(*Mr. Balfour.*)	262	306	569	B. M.	
80	„ 12	——— "That Clause 1 stand part of the Bill."—Closure.—(*Mr. J. Morley.*)	310	263	573	B. M.	
81	„ „	——— Question put - - - - - -	311	269	581	B. M.	
83	„ 15	——— Clause 2.—Amendment.—(*Mr. Cavendish.*)	277	230	508	B. M.	
84	„ „	——— Clause 2.—Amendment.—(*Commander Bethell.*)—Closure.—(*Mr. Channing.*)	220	148	369	B. M.	
85	„ „	——— Question put - - - - - -	253	188	442	B. M.	
86	„ „	——— Clause 2.—Amendment.—(*Mr. A. Cross.*)	298	253	552	B. M.	
87	„ 16	——— Clause 2.—Amendment.—(*Mr. Brodrick.*)—Closure.—(*Mr. J. Ellis.*)	302	246	549	B. M.	
88	„ „	——— Question put - - - - - -	249	305	555	B. M.	
89	„ „	——— Clause 2.—Amendment.—(*Mr. G. Lawson.*)	217	267	485	B. M.	
92	„ 17	——— "That Clause 2, as amended, stand part of the Bill."—Closure.—(*Dr. Macgregor.*)	283	222	506	B. M.	
93	„ „	——— Question put - - - - - - -	289	227	517	B. M.	
94	„ „	——— "That the Chairman do report Progress."—(*Mr. Goschen.*)	246	301	548	B. M.	
101	„ 30	——— "That Clause 3 be postponed" - -	242	275	518	B. M.	

Divisions on Public Business—*continued.*

Number of the Printed Division Lists.	DATE.	SUBJECT OF THE DIVISION.	Ayes (Tellers included).	Noes (Tellers included).	Aggregate Number of Members in the House (Speaker or Chairman included).	Before Midnight.	After Midnight.
	1893:						
102	May 30	Government of Ireland Bill.—(In Committee)—*continued.*—Clause 3.—Amendment.—(*Viscount Wolmer.*)	240	261	502	B. M.	
103	„ 31	——— Clause 3.—Amendment.—(*Viscount Wolmer.*)	190	242	433	B. M.	
104	„ „	——— Clause 3.—Amendment.—(*General Goldsworthy.*)	267	221	489	B. M.	
105	„ „	——— Clause 3.—Amendment.—(*Sir A. Scoble.*)—The Tellers reported the numbers Ayes 238, Noes 276.—Whereupon Notice was taken that Mr. Wayman, Member for the Elland Division of the West Riding, had voted with the Ayes, not having been in the House when the Question was put. Mr. Wayman explained that he had been writing in the Upper Aye Lobby, and coming down stairs had been counted in the Aye Lobby, although he had wished to vote with the Noes.—The Chairman thereupon stated that, as the honourable Member had not been within the folding doors nor heard the Question put, he was not entitled to vote; and directed the Clerk to correct the Numbers accordingly.—The Chairman then declared the Numbers Ayes 237, Noes 276.	239	278	518	B. M.	
106	May 31	——— Clause 3.—Amendment.—(*Mr. Parker Smith.*)	236	280	517	B. M.	
108	June 2	——— Clause 3.—Amendment.—(*Mr. Byrne*)	247	285	533	B. M.	
109	„ „	——— Clause 3.—Amendment.—(*Colonel Lockwood.*)	256	296	553	B. M.	
110	„ „	——— Clause 3.—Amendment.—(*Mr. Brodrick.*)	251	291	543	B. M.	
112	„ 5	——— Closure 3.—Amendment.—(*Admiral Field.*)	262	299	562	B. M.	
113	„ „	——— Clause 3.—Amendment.—(*Mr. Tomlinson.*)—Closure.—(*Mr. J. Morley.*)	254	219	474	B. M.	
114	„ „	——— Question put - - - - - -	216	253	470	B. M.	
115	„ „	——— Clause 3.—Amendment.—(*Mr. Yerburgh.*)	164	227	392	B. M.	
116	„ „	——— Clause 3.—Amendment.—(*Mr. G. Balfour.*)	257	293	551	B. M.	
117	„ 6	——— Clause 3.—Amendment.—(*Mr. Butcher.*)—Closure.—(*Mr. J. Morley.*)	308	276	585	B. M.	
118	„ „	——— Question put - - - - - -	278	319	598	B. M.	
119	„ „	——— Clause 3.—Amendment.—(*Sir H. James.*)	257	306	564	B. M.	
120	„ „	——— Clause 3.—Amendment.—(*Mr. Stuart-Wortley.*)	194	244	439	B. M.	
121	„ „	——— Clause 3.—Amendment.—(*Mr. Dunbar Barton.*)	255	295	551	B. M.	

Divisions on Public Business—*continued.*

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	1893:						
122	June 2	Government of Ireland Bill.—(In Committee)—*continued.*—Clause 3.—Amendment.—(*Mr. Carson.*)	248	284	533	B. M.	
123	„ 7	——— Clause 3.—Amendment.—(*Mr. J. Morley.*)	330	141	472	B. M.	
124	„ „	——— Clause 3.—Amendment.—(*Mr. G. Lawson.*)	244	290	535	B. M.	
125	„ „	——— Clause 3.—Amendment.—(*Mr. Courtney.*)—Closure.—(*Mr. J. Morley.*)	295	258	554	B. M.	
126	„ 8	——— Clause 3.—Amendment.—(*Mr. Bartley.*)—Closure.—(*Mr. J. Morley.*)	290	258	549	B. M.	
127	„ „	——— Question put - - - - - -	290	254	545	B. M.	
128	„ „	——— Clause 3.—Amendment.—(*Sir T. Lea.*)—Closure.—(*Mr. Sexton.*)	234	189	424	B. M.	
129	„ „	——— Question put - - - - - -	216	261	478	B. M.	
130	„ 9	——— Clause 3.—Amendment.—(*Mr. Whiteley*)	270	300	571	B. M.	
131	„ 12	——— Clause 3.—Amendment.—(*Sir J. Lubbock.*)	256	285	542	B. M.	
132	„ „	——— Clause 3.—Amendment.—(*Mr. Parker Smith.*)	225	261	487	B. M.	
133	„ „	——— Clause 3.—Amendment.—(*Sir F. Powell*)	238	272	511	B. M.	
134	„ „	——— Clause 3.—Amendment.—(*Mr. G. Balfour.*)	233	266	500	B. M.	
135	„ „	——— Clause 3.—Amendment.—(*Mr. H. Foster.*)	213	250	464	B. M.	
136	„ 13	——— Clause 4.—Amendment.—(*Mr. H. Foster.*)	236	271	508	B. M.	
137	„ „	——— Clause 4.—Amendment.—(*Sir H. James.*)	145	189	335	B. M.	
138	„ „	——— Clause 4.—Amendment.—(*Mr. Boscawen.*)	235	271	507	B. M.	
139	„ „	——— Clause 4.—Amendment.—(*Mr. Rentoul*)	230	268	499	B. M.	
140	„ 14	——— Clause 4.—Amendment.—(*Mr. G. Balfour.*)	233	268	502	B. M.	
141	„ „	——— Clause 4.—Amendment.—(*Mr. G. Balfour.*)	241	283	525	B. M.	
142	„ „	——— Clause 4.—Amendment.—(*Mr. Darling.*)—Closure.—(*Mr. J. Morley.*)	282	243	526	B. M.	
143	„ 15	——— Clause 4.—Amendment.—(*Mr. Bartley.*)—Closure.—(*Mr. Gladstone.*)	270	237	508	B. M.	
144	„ „	——— Clause 4.—Amendment.—(*Mr. Mowbray.*)	210	251	462	B. M.	
145	„ „	——— Clause 4.—Amendment.—(*Mr. Wyndham.*)	233	265	499	B. M.	

Divisions on Public Business—*continued.*

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	1893:						
146	June 16	Government of Ireland Bill.—(In Committee)—*continued.*—Clause 4.—Amendment.—(*Mr. Sexton.*)	326	146	473	B. M.	
147	„ „	——— Clause 4.—Amendment.—(*Mr. Attorney General.*)	312	167	480	B. M.	
148	„ „	——— Clause 4.—Amendment.—(*Major Darwin.*)	222	260	483	B. M.	
149	„ „	——— Clause 4.—Amendment.—(*Mr. H. Plunkett.*)	213	255	469	B. M.	
151	„ 19	——— Clause 4.—Amendment.—(*Mr. T. H. Bolton.*)	252	286	539	B. M.	
152	„ „	——— Clause 4.—Amendment.—(*Mr. H. Hobhouse.*)	292	260	553	B. M.	
153	„ „	——— Clause 4.—Amendment.—(*Mr. Carson*)	166	203	370	B. M.	
154	„ „	——— Clause 4.—Amendment.—(*Mr. Rentoul*)	243	272	516	B. M.	
156	„ 20	——— Clause 4.—Amendment.—(*Viscount Wolmer.*)	242	272	515	B. M.	
157	„ „	——— Clause 4.—Amendment.—(*Viscount Wolmer.*)	225	262	488	B. M.	
158	„ „	——— Clause 4.—Amendment.—(*Mr. Brodrick.*)—Closure.—(*Mr. J. Morley.*)	274	239	514	B. M.	
159	„ „	——— Clause 4.—Question put - - - -	240	272	513	B. M.	
160	„ 21	——— Clause 4.—Amendment.—(*Mr. D. Plunket.*)	244	286	531	B. M.	
161	„ „	——— Clause 4.—Amendment.—(*Mr. Rentoul*)	240	281	522	B. M.	
162	„ 22	——— Clause 4.—Amendment.—(*Mr. Wolff*)	304	256	561	B. M.	
163	„ „	——— Clause 4.—Amendment.—(*Mr. D. Plunket.*)	263	309	573	B. M.	
164	„ „	——— Clause 4.—Amendment.—(*Mr. Cochrane.*)	220	262	483	B. M.	
165	„ „	——— Clause 4.—Amendment.—(*Mr. Cochrane.*)—Closure.—(*Mr. J. Morley.*)	279	245	525	B. M.	
166	„ „	——— Question put - - - - -	245	280	526	B. M.	
168	„ 23	——— Clause 4.—Amendment.—(*Mr. Parker Smith.*)	232	274	507	B. M.	
172	„ 28	——— Clause 5.—Amendment.—(*Mr. Hanbury.*)	262	233	496	B. M.	
173	„ „	——— Clause 5.—Amendment.—(*Mr. Hanbury.*)	251	282	534	B. M.	
186	July 3	——— Clause 5.—Amendment.—(*Viscount Wolmer.*)	198	232	431	B. M.	
187	„ „	——— Clause 5.—Amendment.—(*Mr. Brodrick*)	249	276	526	B. M.	
188	„ 4	——— Clause 5.—Amendment.—(*Mr. Arnold-Forster.*)	258	295	554	B. M.	

Divisions on Public Business—*continued.*

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	1893:						
189	July 4	Government of Ireland Bill.—(In Committee)—*continued.* — Clause 5. — Amendment. — (*Mr. Fisher.*)	250	285	536	B. M.	
190	„ „	——— Clause 5. — Amendment. — (*Sir H. James.*)	144	189	334	B. M.	
191	„ „	——— Clause 5. — Amendment. — (*Captain Naylor-Leyland.*)	217	169	387	B. M.	
192	„ „	——— Clause 5. — Amendment. — (*Sir H. James.*)	264	231	496	B. M.	
193	„ 5	——— Clause 5.—Amendment.—(*Mr. T. H. Bolton.*)	231	276	508	B. M.	
194	„ „	——— Clause 5.—Amendment.—(*Mr. Bousfield.*)—Closure.—(*Mr. J. Morley.*)	263	221	485	B. M.	
195	„ 6	——— Clause 5. — Amendment. — (*Viscount Wolmer.*)	292	250	543	B. M.	
196	„ „	——— Clause 5. — Amendment. — (*Viscount Cranborne.*)	187	233	521	B. M.	
197	„ „	——— Clause 5. — Amendment. — (*Viscount Wolmer.*)—And, it being Ten of the clock, the Chairman, in pursuance of the Order of the House of the 30th June, interrupted the Debate and put the Question forthwith.	288	326	615	B. M.	
198	„ 6	——— "That Clause 5, as amended, stand part of the Bill."	326	291	618	B. M.	
199	„ „	——— "That Clause 6 stand part of the Bill"	317	302	620	B. M.	
200	„ „	——— "That Clause 7 stand part of the Bill"	327	291	619	B. M.	
201	„ „	——— "That Clause 8 stand part of the Bill"	325	293	619	B. M.	
204	„ 10	——— Clause 9. — Amendment. — (*Mr. J. Redmond.*)	282	268	551	B. M.	
205	„ „	——— Clause 9.—Amendment.—(*Mr. Heneage.*)—Closure.—(*Mr. Gladstone.*)	243	213	457	B. M.	
206	„ „	——— Question put - - - - -	242	211	454	B. M.	
207	„ 11	——— Amendment.—(*Sir C. Dilke*) - -	184	214	399	B. M.	
208	„ „	——— Amendment.—(*Mr. Seton-Karr*) - -	253	220	474	B. M.	
209	„ „	——— Amendment.—(*Mr. Rentoul*) - -	228	257	486	B. M.	
210	„ 12	——— Amendment.—(*Mr. Parker Smith*) -	282	250	533	B. M.	
211	„ 13	——— Amendment.—(*Mr. Gladstone.*)—And, it being Ten of the clock, the Chairman, in pursuance of the Order of the House of the 30th June, interrupted the Debate and put the Question forthwith.	300	327	628	B. M.	
212	„ „	——— "That Clause 9, as amended, stand part of the Bill."	328	299	628	B. M.	
213	„ „	——— "That Clause 10 stand part of the Bill"	51	360	412	B. M.	
214	„ „	——— "That Clause 18 stand part of the Bill"	330	296	627	B. M.	

Divisions on Public Business—*continued.*

Number of the Printed Division Lists.	DATE.	SUBJECT OF THE DIVISION.	Ayes (Tellers included).	Noes (Tellers included).	Aggregate Number of Members in the House (Speaker or Chairman included).	Before Midnight.	After Midnight.
	1893:						
215	July 13	Government of Ireland Bill.—(In Committee)—*continued*—"That Clause 19 stand part of the Bill."	327	293	621	B. M.	
216	„ „	——— "That Clause 22 stand part of the Bill"	321	288	610	B. M.	
217	„ „	——— "That Clause 23 stand part of the Bill"	317	282	600	B. M.	
218	„ „	——— "That Clause 24 stand part of the Bill"	302	267	570	- -	A. M.
219	„ „	——— "That Clause 25 stand part of the Bill"	299	264	564	- -	A. M.
220	„ „	——— "That Clause 26 stand part of the Bill"	292	258	551	- -	A. M.
221	„ 17	——— Clause 27.—Amendment.—(*Mr. Sexton*)	196	144	341	B. M.	
222	„ „	——— Clause 27.—Amendment.—(*Mr. Seton-Karr.*)	203	248	452	B. M.	
223	„ 18	——— Clause 28.—Amendment.—(*Mr. T. W. Russell.*)	185	256	442	B. M.	
224	„ „	——— Clause 28.—Amendment.—(*Mr. Balfour*)	201	243	445	B. M.	
225	„ „	——— Clause 28.—Amendment.—(*Mr. H. Plunkett.*)	241	201	443	B. M.	
226	„ „	——— Clause 28.—Amendment.—(*Mr. Hayden*)	253	94	348	B. M.	
227	„ 19	——— Clause 28.—Amendment.—(*Mr. Sexton*)	265	120	386	B. M.	
228	„ „	——— Clause 28.—Amendment.—(*Mr. Sexton.*)	300	133	434	B. M.	
229	„ 20	——— Clause 30.—Amendment.—(*Mr. T. H. Bolton.*)	280	248	529	B. M.	
230	„ „	——— Clause 30.—Amendment.—(*Mr. Sexton*)	239	112	352	B. M.	
231	„ „	——— Clause 30.—Amendment.—(*Mr. J. Morley.*)—And, it being Ten of the clock, the Chairman, in pursuance of the Order of the House of the 30th June, interrupted the Debate and put the Questions, already proposed from the Chair, forthwith.	539	51	591	B. M.	
232	„ „	——— "That Clause 30, as amended, stand part of the Bill."	317	291	609	B. M.	
233	„ „	——— "That Clause 31 stand part of the Bill"	323	289	613	B. M.	
234	„ „	——— "That Clause 32 stand part of the Bill"	317	283	601	B. M.	
235	„ „	——— "That Clause 33 stand part of the Bill"	316	281	598	B. M.	
236	„ „	——— "That Clause 35 stand part of the Bill"	329	41	371	B. M.	
237	„ „	——— "That Clause 36 stand part of the Bill"	304	270	575	B. M.	
238	„ „	——— "That Clause 38 stand part of the Bill"	297	263	561	- -	A. M.
239	„ 24	——— New Clause (Financial arrangements as between the United Kingdom and Ireland).—(*Mr. Gladstone.*)—"That the Clause be read a second time."	228	193	422	B. M.	
240	„ 25	——— Amendment.—(*Mr. J. Redmond*)	251	55	307	B. M.	
241	„ 26	——— Amendment.—(*Mr. Chamberlain*)	228	168	397	B. M.	
242	„ „	——— Amendment.—(*Sir J. Lubbock*)	254	207	462	B. M.	
243	„ 27	——— Amendment.—(*Mr. Clancy.*)—And, it being Ten of the clock, the Chairman, in pursuance of the Order of the House of the 30th June, interrupted the Debate and put the Question on the Amendment forthwith.—Question put, and negatived.—"That the Clause, as amended, be added to the Bill."	314	293	608	B. M.	

Divisions on Public Business—*continued.*

Number of the Printed Division Lists.	DATE.	SUBJECT OF THE DIVISION.	Ayes (Tellers included).	Noes (Tellers included).	Aggregate Number of Members in the House (Speaker or Chairman included).	Before Midnight.	After Midnight.
	1893:						
244	July 27	Government of Ireland Bill.—(In Committee)—*continued.*—As to Irish Consolidated Fund and Special Revenue.—(*Mr. Gladstone.*)—"That the Clause be added to the Bill."	323	290	614	B. M.	
245	„ „	——— Postponed Clause 15.—"That the Clause stand part of the Bill."	318	285	604	B. M.	
246	„ „	——— Postponed Clause 16.—"That the Clause stand part of the Bill."	315	282	598	B. M.	
247	„ „	——— Schedule 1.—"That this be the First Schedule of the Bill."	312	279	592	- -	A. M.
248	July 27	——— Schedule 2.—"That this be the Second Schedule of the Bill."	292	275	568	- -	A. M.
249	„ „	——— Schedule 7.—"That this be a Schedule of the Bill."	301	270	572	- -	A. M.
250	„ „	——— New Schedule.—(*Mr. J. Morley.*)—"That this Schedule be added to the Bill."	295	265	561	- -	A. M.
251	„ „	——— Preamble.—"That this be the Preamble of the Bill."	293	263	557	- -	A. M.
256	Aug. 7	——— As amended, considered.—New Clause (Boundary Commissioners).—(*Mr. Parker Smith.*)	154	198	353	B. M.	
257	„ „	——— New Clause (Illiterate Voters).—(*Mr. Parker Smith.*)	135	178	314	B. M.	
258	„ „	——— New Clause (Proportional Representation).—(*Mr. Parker Smith.*)	150	199	350	B. M.	
259	„ 9	——— New Clause (Representation of Ireland in Parliament for the amendment of this Act).—(*Mr. Macartney.*)—The House divided: Ayes 181; Noes 215.—Mr. Marjoribanks, one of the Tellers for the Noes in the Division this day, on the Second Reading of the New Clause (Representation of Ireland in Parliament for the amendment of this Act), came to the Table, and stated that he and Mr. Akers-Douglas, the other Teller, were agreed that by inadvertence they had reported the Number of the Noes 215, instead of 221, which was the proper Number.—Whereupon Mr. Speaker directed the Clerk to correct the Number in the Journal accordingly:—Ayes 181; Noes 221.	183	223	407	B. M.	
261	„ 10	——— New Clause (Protection of the Subject in Ireland).—(*Mr. Mildmay.*)	160	200	361	B. M.	
262	„ 11	——— New Clause (Procedure in cases of doubt as to powers of Irish Legislature).—(*Viscount Wolmer.*)	130	175	306	B. M.	
263	„ „	——— New Clause (Appointment of Imperial Officers).—(*Mr. Carson.*)	106	157	264	B. M.	
264	„ 14	——— New Clause (Appointment of Land Commissioners).—(*Mr. Carson.*)	140	176	316	B. M.	
265	„ „	——— New Clause (Actions against persons subject to military discipline).—(*Major Darwin.*)	145	174	320	B. M.	
266	„ „	——— New Clause (Civil process against persons resident in Great Britain).—(*Mr. G. Balfour.*)	149	200	350	B. M.	

Divisions on Public Business—*continued.*

Number of the Printed Division Lists.	DATE.	SUBJECT OF THE DIVISION.	Ayes (Tellers included).	Noes (Tellers included).	Aggregate Number of Members in the House (Speaker or Chairman included).	Before Midnight.	After Midnight.
	1893:						
267	Aug. 15	Government of Ireland Bill.—(As amended, considered)—*continued.*—"That the Preamble stand part of the Bill."	187	142	330	B. M.	
268	„ „	——— Page 1, line 11.—Amendment.—(*Mr. Dalziel.*)	195	112	308	B. M.	
269	„ 16	——— Page 2, line 15.—Amendment.—(*Sir J. Gorst.*)	146	191	338	B. M.	
270	„ 17	——— Page 2, line 23.—Amendment.—(*Mr. Vicary Gibbs.*)	189	147	337	B. M.	
271	„ „	——— Page 2, line 23.—Amendment.—(*Mr. Vicary Gibbs.*)	158	192	351	B. M.	
272	„ „	——— Page 2, line 26.—Amendment.—(*Mr. Macartney.*)	110	159	270	B. M.	
273	„ „	——— Page 2, line 26.—Amendment.—(*Lord George Hamilton.*)	152	191	344	B. M.	
274	„ 18	——— Page 2, line 37.—Amendment.—(*Mr. H. Hobhouse.*)	114	159	274	B. M.	
275	„ „	——— Page 2, line 37.—Amendment.—(*Mr. Carson.*)	101	146	248	B. M.	
277	„ 22	——— Page 3, line 12.—Amendment.—(*Mr. Parker Smith.*)	124	168	293	B. M.	
278	„ 23	——— Page 3, line 29.—Amendment.—(*Mr. Parker Smith.*)	129	85	215	B. M.	
279	„ 24	——— Page 3, line 38.—Amendment.—(*Viscount Cranborne.*)	148	202	351	B. M.	
280	„ „	——— Page 3, line 38.—Amendment.—(*Mr. Hanbury.*)	137	190	328	B. M.	
281	„ „	——— Page 3, line 39.—Amendment.—(*Sir R. Temple.*)	198	148	347	B. M.	
282	„ 25	——— Page 4, line 3.—Amendment.—(*Sir Thomas Lea.*)—And, it being Eleven of the clock, Mr. Speaker, in pursuance of the Order of the House of the 21st August, interrupted the Debate, and put forthwith the Question on the Amendment.—Question put, "That those words be there inserted."	193	229	423	B. M.	
283	„ „	——— Page 12, line 39.—Amendment.—(*Mr. John Morley.*)	230	192	423	B. M	
284	„ „	——— Page 13, line 23.—Amendment.—(*Mr. John Morley.*)	230	192	423	B. M.	
285	Sept. 1	——— "That the Bill be now read the third time."—Amendment proposed, to leave out the word "now," and at the end of the Question to add the words "upon this day six months."—(*Mr. Courtney.*)—Question put, "That the word 'now' stand part of the Question."	203	269	573	- - -	A. M.

Divisions on Public Business—*continued.*

Number of the Printed Division Lists.	DATE.	SUBJECT OF THE DIVISION.	Ayes (Tellers included).	Noes (Tellers included).	Aggregate Number of Members in the House (Speaker or Chairman included).	Before Midnight.	After Midnight.
	1893:						
15	Feb. 28	International Monetary Conference.—"That, in view of the growing divergence of value between gold and silver, and the serious evils resulting therefrom, this House urges Her Majesty's Government to use its utmost influence to procure the re-assembly of the Monetary Conference, and to impress upon our Representatives the immediate necessity of finding some effective remedy in concert with other nations."—(*Sir Henry Meysey-Thompson.*)—Amendment proposed, to leave out from the word "That" to the end of the Question, in order to add the words "seeing that the deliberations of the International Monetary Confereuce mainly turned on the question of Bi-metallism; that after protracted sittings no agreement could be arrived at by the Representatives of the assembled Powers; and that any interference with the single monetary standard now by law established in this country is open to the gravest objections, this House thinks it inexpedient that the Government should take any steps to procure the re-assembly of that Conference,"—(*Mr. Beckett*),—instead thereof.—Question put, "That the words proposed to be left out stand part of the Question."	150	231	382	- -	A. M.
52	Mar. 28	Lifeboat Service.—"That, in the opinion of this House, it is incumbent upon the Government to provide at the public expense an effective Lifeboat Service on the coasts of the United Kingdom."—(*Mr. Edward H. Bayley.*)	69	110	180	B. M.	
31	„ 15	Liquor Traffic Local Veto (Wales) Bill.—"That the Bill be now read a second time."—Amendment proposed, to leave out from the word "That" to the end of the Question, in order to add the words "this House declines to read the Bill a second time, as no compensation is provided for those who may be deprived under its operation of their licences without any judicial decision as to their disqualification to continue their lawful business,"—(*Sir William Marriott*),—instead thereof.—Question put, "That the words proposed to be left out stand part of the Question."	283	248	532	B. M.	
318	Nov. 16	Local Government (England and Wales) Bill.—On going into Committee.—"That it be an Instruction to the Committee that they have power to insert provisions to enfranchise, for the purposes of this Act, all those women, whether married or single, who would be entitled to be on the Local Government Register of Electors, or on the Parliamentary Register of Electors if they were men."—(*Mr. Walter M'Laren.*)	149	128	278	B. M.	
319	„ 17	——— (In Committee.)—Clause 1.—Amendment.—(*Mr. Grant Lawson.*)	181	101	283	B. M.	
320	„ „	——— Clause 1. — Amendment. — (*Mr. H. Hobhouse.*)	156	95	252	B. M.	
321	„ „	——— Clause 1.—Amendment.—(*Mr. Hanbury.*)	160	40	201	B. M.	
322	„ 20	——— Clause 1. — Amendment. —(*Mr. H. Fowler.*)	136	205	342	B. M.	

Divisions on Public Business—*continued.*

Number of the Printed Division Lists.	DATE.	SUBJECT OF THE DIVISION.	Ayes (Tellers included).	Noes (Tellers included).	Aggregate Number of Members in the House (Speaker or Chairman included).	Before Midnight.	After Midnight.
	1893:						
323	Nov. 20	Local Government (England and Wales) Bill.—(In Committee) — *continued.* — Clause 1.—Amendment.—(*Mr. Knowles.*)	132	238	371	B. M.	
324	„ „	——— Clause 2. — Amendment. — (*Mr. Strachey.*)	238	22	261	B. M.	
325	„ 21	——— Clause 2.—Amendment.—(*Mr. Grant Lawson.*)	152	222	375	B. M.	
226	„ „	——— Clause 2. — Amendment. — (*Mr. Labouchere.*)	77	289	367	B. M.	
327	„ „	——— Clause 2.—Amendment.—(*Mr. Courtney.*)	188	116	305	B. M.	
328	„ 22	——— Clause 2. — Amendment. — (*Mr. Stephens.*)	89	173	263	B. M.	
329	„ „	——— Clause 2. — Amendment. — (*Sir R. Paget.*)—Closure.—(*Mr. Channing.*)	203	138	342	B. M.	
330	„ „	——— Clause 2.—Question put - - -	221	108	330	B. M.	
332	„ 24	——— Clause 3. — Amendment. — (*Sir C. Dilke.*)	210	117	328	B. M.	
333	„ „	——— Clause 3.—Amendment.—(*Mr. Tomlinson.*)	143	51	195	B. M.	
334	„ „	——— Clause 3.—Amendment.—(*Mr. Channing.*)	175	54	230	B. M.	
335	„ 27	——— Clause 4.—Amendment.—(*Mr. Gibson Bowles.*)	216	117	334	B. M.	
336	„ „	——— Clause 4.—Amendment—(*Mr. Gibson Bowles.*)	218	116	335	B. M.	
337	„ „	——— Clause 4. — Amendment. — (*Mr. Knowles.*)	89	184	274	B. M.	
338	„ „	——— Clause 5. — Amendment. — (*Sir F. Powell.*)	135	75	211	B. M.	
339	„ „	——— That the Clause, as amended, stand part of the Bill.	157	93	251	B. M.	
340	„ „	——— Clause 6. — Amendment. — (*Sir R. Paget.*)—Closure.—(*Mr. H. Fowler.*)	148	98	247	B. M.	
341	„ „	——— Clause 6.—Question put - - -	96	147	244	- -	A. M.
342	„ 28	——— Clause 6.—Amendment.—(*Mr. Strachey.*)	27	155	183	B. M.	
343	„ „	——— Clause 7. — Amendment. — (*Mr. Knowles.*)	93	177	271	B. M.	
344	„ „	——— Clause 7. — Amendment — (*Mr. Knowles.*)	97	166	264	B. M.	

Divisions on Public Business—*continued.*

Number of the Printed Division Lists.	DATE.	SUBJECT OF THE DIVISION.	Ayes (Tellers included).	Noes (Tellers included).	Aggregate Number of Members in the House (Speaker or Chairman included).	Before Midnight.	After Midnight.
	1893:						
345	Nov. 29	Local Government (England and Wales) Bill.—(In Committee) — *continued.* — Clause 8.—Amendment.—(*Mr. Grant Lawson.*)	186	97	284	B. M.	
346	„ „	——— Clause 8.—Amendment.—(*Mr. Bousfield.*)	22	266	289	B. M.	
347	„ „	——— Clause 8.—Amendment.—(*Mr. J. Lowther.*)	191	103	295	B. M.	
348	„ 30	——— Clause 8.—Amendment.—(*Mr. H. Johnstone.*)	113	225	339	B. M.	
349	Dec. 1	——— Clause 9.—Amendment.—(*Mr. Long*)	191	119	311	B. M.	
350	„ „	——— Clause 9.—Amendment.—(*Sir R. Paget.*)	143	66	210	B. M.	
351	„ „	——— Clause 9.—Amendment.—(*Mr. Chaplin*)	129	49	179	B. M.	
352	„ „	——— Clause 10.—Amendment.—(*Sir J. Dorington.*)	143	96	240	B. M.	
353	„ „	——— Clause 10.—Amendment.—(*Commander Bethell.*)	140	85	226	B. M.	
354	„ 4	——— Clause 10.—Amendment.—(*Mr. T. H. Bolton.*)	197	134	332	B. M.	
355	„ „	——— Clause 10.—Amendment.—(*Sir F. Powell.*)	118	191	310	B. M.	
356	„ 5	——— Clause 13.—Amendment.—(*Mr. Strachey.*)	69	253	323	B. M.	
357	„ „	——— Clause 13.—Amendment.—(*Mr. Johnson-Ferguson.*)	64	140	201	B. M.	
358	„ „	——— Clause 13.—Amendment.—(*Mr. H. Hobhouse.*)	165	128	294	B. M.	
359	„ 6	——— Clause 13.—Amendment.—(*Mr. Tomlinson.*)	152	97	250	B. M.	
360	„ „	——— Clause 13.—Amendment.—(*Viscount Wolmer.*)	180	137	318	B. M.	
361	„ „	——— Clause 13.—Amendment.—(*Mr. L. Hardy.*)	131	178	310	B. M.	
362	„ „	——— Clause 13.—Amendment.—(*Mr. Courtney.*)	140	185	326	B. M.	
363	„ „	——— Clause 13.—Amendment.—(*Sir F. Powell.*)—Closure.—(*Mr. Hunter.*)	201	168	370	B. M.	
364	„ „	——— Clause 13.—Question put - - -	173	209	383	B. M.	

Divisions on Public Business—*continued.*

Number of the Printed Division Lists.	DATE.	SUBJECT OF THE DIVISION.	Ayes (Tellers included).	Noes (Tellers included).	Aggregate Number of Members in the House (Speaker or Chairman included).	Before Midnight.	After Midnight.
	1893:						
365	Dec. 8	Local Government (England and Wales) Bill.—(In Committee) — *continued.* — Clause 13.—Amendment.—(*Mr. H. Hobhouse.*)	189	143	333	B. M.	
366	„ „	——— Clause 13.—Amendment.—(*Mr. Grant Lawson.*)	66	127	194	B. M.	
367	„ „	——— Clause 13.—Amendment.—(*Sir F. Powell.*)	137	97	235	B. M.	
368	„ 9	——— Clause 13.—Amendment.—(*Sir F. Powell.*)	111	70	182	B. M.	
369	„ „	——— Clause 13.—Amendment.—(*Mr. E Stanhope.*)	83	120	204	B. M.	
370	„ „	——— Clause 13.—Amendment.—(*Sir F. Powell.*)	122	83	206	B. M.	
371	„ „	——— Clause 13.—Amendment.—(*Mr. H. Hobhouse.*)	81	123	205	B. M.	
372	„ „	——— "That the Chairman do report Progress."—(*Mr. Balfour.*)	81	122	204	B. M.	
373	„ „	——— Clause 13.—Amendment.—(*Mr. Collings.*)	120	74	195	B. M.	
374	„ „	——— Clause 13. — Amendment. — (*Mr. Carson.*)	34	138	173	B.M.	
375	„ „	——— Clause 13.—Amendment.—(*Mr. Boscawen.*)	56	111	168	B. M.	
376	„ „	——— Clause 13.—Amendment.—(.)	111	50	162	B. M.	
378	„ 11	——— Clause 13.—Amendment. — (*Sir R. Webster.*)	117	152	270	B. M.	
379	„ „	——— That Clause 13 stand part of the Bill -	145	92	238	B. M.	
384	„ 15	——— Clause 18.—Amendment.—(*Mr. Bill*)	169	109	279	B. M.	
385	„ „	——— Clause 18.—Amendment.—(*Mr. Grant Lawson.*)	118	170	289	B. M.	
386	„ „	——— Clause 18. — Amendment. — (*Mr. Attorney General.*)	81	142	224	B. M.	
387	„ „	——— That Clause 19 be postponed.—(*Mr. Long.*)	56	104	161	B. M.	
392	„ 21	——— Clause 19.—Amendment.—(*Captain Grice Hutchinson.*)	124	71	196	B. M.	
393	„ 22	——— Clause 19.—Amendment.—(*Sir R. Paget.*)—Closure.—(*Mr. H. Fowler.*)	119	62	182	B. M.	
394	„ „	——— Clause 19.—Question put - - - - -	62	121	184	B. M.	

Divisions on Private Business—*continued.*

Number of the Printed Division Lists.	DATE.	SUBJECT OF THE DIVISION.	Ayes (Tellers included).	Noes (Tellers included).	Aggregate Number of Members in the House (Speaker or Chairman included).	Before Midnight.	After Midnight.
	1893:						
395	Dec. 22	Local Government (England and Wales) Bill.—(In Committee) — *continued.* — Clause 19.—Amendment.—(*Mr. Grant Lawson.*)	56	114	171	B. M.	
396	„ 27	——— Clause 19.—Amendment.—(*Mr. Tomlinson.*)	72	124	197	B. M.	
397	„ „	——— Clause 19. — Amendment. — (*Major Darwin.*)	95	140	236	B. M.	
398	„ „	——— Clause 19.—Amendment.—(*Mr. Grant Lawson.*)	86	143	230	B. M.	
399	„ 28	——— Clause 19.—Amendment.—(*Mr. Balfour.*)	154	97	252	B. M.	
400	„ „	——— Clause 19. — Amendment. — (*Sir R. Temple.*)	121	36	158	B. M.	
401	„ „	——— Clause 19. — Amendment. — (*Mr. Courtney.*)	112	60	173	B. M.	
402	„ „	——— Clause 19.—Amendment.—(*Mr. Pierpoint.*)	71	109	181	B. M.	
403	„ 29	——— Clause 19. — Amendment. — (*Sir F. Powell.*)	125	91	217	B. M.	
404	„ „	——— That Clause 19, as amended, stand part of the Bill.	116	65	182	B. M.	
	1894:						
405	Jan. 1	——— Clause 21.— Amendment.— (*Mr. H. Fowler.*)	146	40	187	B. M.	
406	„ „	——— That Clause 21, as amended, stand part of the Bill.	146	67	214	B. M.	
407	„ „	——— Clause 23. — Amendment. — (*Mr. Jeffreys.*)	44	109	154	B. M.	
408	„ „	——— Clause 24.—Amendment. — (*Mr. H. Hobhouse.*)	105	77	183	B. M.	
409	„ 2	——— Clause 26.— Amendment.— (*Mr. H. Johnstone.*)	69	144	214	B. M.	
410	„ „	——— Clause 29. — Amendment. — (*Mr. Talbot.*)	120	52	173	B. M.	
411	„ 4	——— Clause 54.—Amendment.—(*Mr. Hanbury.*)	135	59	195	B. M.	
412	„ „	——— Clause 56. — Amendment. — (*Sir M. Hicks Beach.*)	157	26	184	B. M.	
413	„ 5	——— New Clause (Removal of disqualification of Married Women).—(*Mr. H. Fowler.*)—Amendment.—(*Mr. Storey.*)	129	33	163	B. M.	
414	„ „	——— New Clause (No meetings to be held on premises on which intoxicating liquors is sold or supplied).—(*Mr. Tritton.*)	54	72	127	B. M.	

Divisions on Public Business—*continued.*

Number of the Printed Division Lists.	DATE.	SUBJECT OF THE DIVISION.	Ayes (Tellers included).	Noes (Tellers included).	Aggregate Number of Members in the House (Speaker or Chairman included).	Before Midnight.	After Mid-
	1894:						
415	Jan. 8	Local Government (England and Wales) Bill.—(In Committee) — *continued.* — New Clause (Hiring of land for allotments).—(*Mr. H. Fowler.*)—Amendment.—(*Mr. Chaplin.*)	80	131	212	B. M.	
416	„ „	——— Amendment.—(*Mr. Channing*) - -	138	49	188	B. M.	
417	„ 9	——— Amendment.—(*Mr. Logan*) - -	86	156	243	B. M.	
418	„ „	——— Amendment.—(*Mr. Channing*) - -	176	78	255	B. M.	
419	„ „	——— Postponed Clause 58.—Amendment.—(*Mr. Byrne.*)	42	127	170	B. M.	
420	„ „	——— Clause 58.—Amendment.—(*Mr. Griffith Boscawen.*)	72	104	177	B. M.	
421	„ „	——— Clause 58.— Amendment. — (*Sir A. Rollit.*)	73	101	175	B. M.	
423	„ 11	——— (As amended, considered).—Page 2, line 14.—Amendment.—(*Mr. Courtney.*)	155	82	238	B. M.	
424	„ „	——— Page 12, line 16.—Amendment.—(*Commander Bethell.*)	107	42	150	B. M.	
425	„ „	——— Page 12, line 22.—Amendment.—(*Mr. Long.*)	70	125	196	B. M.	
426	„ „	——— Page 18, line 25.—Amendment.—(*Mr. W. Allen.*)	113	73	187	B. M.	
427	„ 12	——— Page 20, line 2.—Amendment.—(*Mr. Darling.*)	70	141	212	B. M.	
428	„ „	——— Page 20, line 4.—Amendment.—(*Sir M. Hicks Beach.*)	137	73	211	B. M.	
437	Feb. 15	——— Lords' Amendments considered.—Page 1, line 10.—"That this House doth disagree with the Lords in the said Amendment."—(*Mr. H. Fowler.*)	262	193	456	B. M.	
438	„ „	——— Page 2, line 38.—"That this House doth disagree with the Lords in the said Amendment."—(*Mr. H. Fowler.*)	285	169	455	B. M.	
439	„ „	——— Page 4, line 27.—"That this House doth disagree with the Lords in the said Amendment."—(*Mr. H. Fowler.*)	210	107	318	B. M.	

Divisions on Public Business—*continued.*

Number of the Printed Division Lists.	DATE.	SUBJECT OF THE DIVISION.	Ayes (Tellers included).	Noes (Tellers included).	Aggregate Number of Members in the House (Speaker or Chairman included).	Before Midnight.	After Midnight.
	1894:						
440	Feb. 15	Local Government (England and Wales) Bill.—(As amended, considered)—*continued.*—Page 9, line 13.—"That this House doth disagree with the Lords in the said Amendment.—(*Mr. H. Fowler.*)	234	187	422	B. M.	
441	„ 16	——— Page 11, line 3.—"That this House doth disagree with the Lords in the said Amendment."—(*Mr. H. Fowler.*)	234	182	417	B. M.	
442	„ „	——— Page 11, line 8.—Amendment.—(*Mr. H. Fowler.*)	120	214	335	B. M.	
443	„ „	——— Page 11, line 8.—Amendment.—(*Mr. Chancellor of the Exchequer.*)	152	209	362	B. M.	
444	„ 19	——— Page 14, line 37.—"That this House doth disagree with so much of the Lords Amendment, page 14, line 37, to leave out from the word "place," to the end of sub-section (3) (the Amendment having been divided) as proposes to leave out the words from the word 'place,' in line 37, to the end of sub-section (2) of Clause 14."—(*Mr. H. Fowler.*)	211	159	371	B. M.	
445	„ „	——— "That this House doth disagree with so much of the Lords Amendment as proposes to leave out sub-section (3) of Clause 14."—(*Mr. H. Fowler.*)	217	167	385	B. M.	
447	„ 20	——— Page 45, line 21.—"That this House doth disagree with the Lords in the said Amendment."—(*Mr. H. Fowler.*)	146	69	216	B. M.	
448	„ 26	——— Lords Amendments to Commons Amendments to Lords Amendments to Commons Amendments, page 1, line 12.—"That this House doth disagree with the Lords in the said Amendment.—(*Mr. H. Fowler.*)	214	163	378	B. M.	
449	„ „	——— Page 15, line 1.—"That this House doth disagree with the Lords in the said Amendment."—(*Mr. Gladstone.*)	198	141	340	B. M.	
450	„ „	——— Lords Amendments to Amendments last made by the Commons considered.—Page 15.—"That this House doth agree with the Lords in the said Amendment."—(*Mr. H. Fowler.*)	275	39	315	B. M.	
	1893:						
281	May 3	Mines (Eight Hours) Bill.—"That the Bill be now read a second time."—Amendment proposed, to leave out the word "now," and at the end of the Question to add the words "upon this day six months."—(*Mr. David Thomas.*)—Question put, "That the word 'now' stand part of the Question."	281	203	485	B. M.	

Divisions on Public Business—*continued.*

Number of the Printed Division Lists.	DATE.	SUBJECT OF THE DIVISION.	Ayes (Tellers included).	Noes (Tellers included).	Aggregate Number of Members in the House (Speaker or Chairman included).	Before Midnight.	After Midnight.
	1893:						
16	Mar. 1	National Education (Ireland) Bill.—"That the Bill be now read a second time."—Amendment proposed, to leave out the word "now," and at the end of the Question to add the words "upon this day six months."—(*Mr. Sexton.*)—Question proposed, "That the word 'now' stand part of the Question."—After Debate thereon; Mr. T. M. Healy rose in his place, and claimed to move, "That the Question be now put;" but Mr. Speaker withheld his assent, as it appeared to him that the House was prepared to come to an immediate decision.—Question put.	168	249	418	B. M.	
388	Dec. 19	Navy.—"That, in the opinion of this House, it is necessary for the maintenance of the security of the Country and the continued protection of British interests and commerce, that a considerable addition should at once be made to the Navy: This House, therefore, calls upon Her Majesty's Government to make before the Christmas Recess a statement of their intentions in order that immediate action may be taken thereon."—(*Lord George Hamilton.*)—Amendment proposed, to leave out from the word "House," to the end of the Question, in order to add the words-"it is a primary duty of the responsible Ministers of the Crown to make adequate provision for the Naval defence of the Empire and the protection of its interests, and this House relies on Her Majesty's Advisers to submit to Parliament fitting proposals in due time and measure to secure that end."—(*Mr. Gladstone.*)—Question put, "That the words proposed to be left out stand part of the Question."	206	242	449	- -	A. M.
303	Sept. 11	Madras and Bombay Army Bill.—(In Committee.)—"That the Chairman do report Progress."—(*Sir R. Temple.*)	59	39	99	- -	A. M.
305	„ 12	Pistols Bill.—(In Committee.)—"That Clause 1 stand part of the Bill."	111	19	131	- -	A. M.
306	„ 14	——— Amendment considered, "That the Debate be now adjourned."	39	98	138	- -	A. M.
150	June 16	New Licences (Ireland) Bill.—(In Committee.)—Clause 1.—"That the Chairman do report Progress."—(*Mr. Bromley-Davenport.*)	21	110	132	B. M.	
22	Mar. 7	Pleuro-pneumonia.—"That this House is of opinion that, subject to the exemptions contained in Section 2 of the Fifth Schedule of the Contagious Diseases (Animals) Act of 1878, no foreign animal landing in the country should be allowed to leave the wharf alive."—(*Mr. Macartney.*)	153	188	342	B. M.	
1	Feb. 2	Queen's Speech (Motion for Address).—"That the Debate be now adjourned."—(*Mr. Darling.*)	154	251	406	B. M.	

Divisions on Public Business—*continued.*

Number of the Printed Division Lists.	DATE.	SUBJECT OF THE DIVISION.	Ayes (Tellers included).	Noes (Tellers included).	Aggregate Number of Members in the House (Speaker or Chairman included).	Before Midnight.	After Midnight.
	1893:						
2	Feb. 7	Queen's Speech (Motion for Address)—*continued.* —Amendment proposed, at the end of the Question, to add the words, "But this House humbly expresses its regret that no measures are announced by Your Majesty for the present relief of those who are affected by the existing wide-spread depression in Agriculture, either by means of readjustment of local burdens or otherwise."—(*Mr. Wharton.*)—Question put, "That those words be there added."	234	274	509	B. M.	
3	„ „	——— Another Amendment proposed, at the end of the Question, to add the words, "And, further, we humbly desire to express our regret that Your Majesty has not been advised when dealing with agricultural depression to refer also to the industrial depression now prevailing, and the wide-spread misery, due to large numbers of the working class being unable to find employment, and to direct that a Bill be laid before Parliament with the object of legislating promptly and effectively in the interests of the unemployed."—(*Mr. Keir-Hardie.*)—Question put, "That those words be there added."	111	278	390	B. M.	
4	„ 8	——— Another Amendment proposed, at the end of the Question, to add the words, "But we humbly express our regret that, in Your Majesty's Gracious Speech from the Throne, no measures are announced for the relief of the agricultural labouring classes. We humbly represent to Your Majesty that these classes are among the most deserving and law-abiding of Your Majesty's Subjects; that their present condition is such as to call for immediate attention; that Measures for the amelioration of their condition should be at once adopted; and that such Measures are more pressing and of more vital importance to the best interests of the Country than any legislation having for its object constitutional changes in the Government of Ireland, and should take predecence of any such legislation."—(*Mr. Jesse Collings.*)—Question put, "That those words be there added."	230	314	545	B. M.	
5	„ 9	——— Another Amendment proposed, at the end of the Question, to add the words, "And we humbly represent to Your Majesty that the time has come when the cases of all prisoners convicted under the 'Treason Felony Act' who are and have been for many years undergoing punishment for offences arising out of insurrectionary movements connected with Ireland may be advantageously reconsidered."—(*Mr. John Redmond.*)—Question put, "That those words be there added."	83	399	483	- -	A. M.
6	„ 9	——— Main Question again proposed.—Debate arising:—"That the Debate be now adjourned."—(*Mr. O'Neill.*)—After Debate thereon, Mr. T. D. Bolton rose in his place, and claimed to move, "That the Question be now put," but the Speaker withheld his assent, as it appeared that the House was prepared to come to a decision on the Question.	185	265	451	- -	A. M.
7	„ „	——— "That this House do now adjourn."—(*Mr. Ambrose.*)	177	258	436	- -	A. M.

Divisions on Public Business—*continued.*

Number of the Printed Division Lists.	DATE.	SUBJECT OF THE DIVISION.	Ayes (Tellers included).	Noes (Tellers included).	Aggregate Number of Members in the House (Speaker or Chairman included).	Before Midnight.	After Midnight.
	1893:						
8	Feb. 10	Queen's Speech (Motion for Address)—*continued.* — Another Amendment proposed, at the end of the Question, to add the words, "And humbly to represent to Your Majesty that this House has learnt with great regret that a vast amount of clerical influence was exercised so as to intimidate voters during the late elections, and that in the opinion of this House measures should be taken to prevent any repetition of the exercise of such intimidations."—(*Mr. Arnold-Forster.*)—Question proposed, "That those words be there added."—Debate arising:—Mr. Speaker called the attention of the House to the conduct of Mr. Seymour Keay, Member for Elgin and Nairn, in persisting in irrelevance, and directed him to discontinue his speech.—Question put.	207	250	458	B. M.	
9	„ 11	——— Another Amendment proposed, at the end of the Question, to add the words, "And this House humbly prays Your Majesty to be graciously pleased to direct that a Bill be laid before Parliament for the restriction of the immigration of destitute aliens into the United Kingdom."—(*Mr. James Lowther.*)—Question put, "That those words be there added."	121	236	358	B. M.	
60	April 24	Railway Servants (Hours of Labour) Bill.—As amended, considered.—New Clause (Hours exceeding eight for signalmen and ten for other servants to be deemed *primâ facie* excessive).—(*Sir John Gorst.*)	73	259	333	B. M.	
23	Mar. 8	Rating of Machinery Bill.—"That the Bill be now read a second time."—Amendment proposed, to leave out the word "now," and at the end of the Question to add the words "upon this day six months."—(*Sir Richard Paget.*)—Question put, "That the word 'now' stand part of the Question."	289	136	426	B. M.	
34	„ 22	Sale of Intoxicating Liquors (No. 2) Bill.—"That the Bill be now read a second time."—Amendment proposed to leave out the word "now," and at the end of the Question to add the words "upon this day six months."—(*Marquess of Carmarthen.*)—Question proposed, "That the word 'now' stand part of the Question."—Debate arising:—"That the Debate be now adjourned."—(*Mr. Bonsor.*)	111	221	333	B. M.	
	1894:						
422	Jan. 10	Sea Fisheries Regulation (Scotland) Bill.—Lords Amendments considered.—Page 2, line 12.—Amendment.—(*Captain Sinclair.*)	88	55	144	B. M.	
429	Feb. 12	——— Clause 6.—Amendment.—(*Sir Charles Pearson.*)	72	132	205	B. M.	
430	„ „	——— Clause 6.—Amendment.—(*Dr. Farquharson.*)	149	117	267	B. M.	
431	„ „	——— Clause 6.—Amendment.—(*Mr. Renshaw.*)	77	140	218	B. M.	
432	„ „	——— Clause D.—(*The Lord Advocate*)	111	34	146	B. M.	
433	„ „	——— Consequential Amendment.—Schedule.—Amendment.—(*Vicount Walmer.*)	108	48	157	B. M.	
434	„ „	——— Schedule. — Amendment. — (*Mr. R. Wallace.*)	56	105	162	B. M.	

Divisions on Public Business—*continued.*

Number of the Printed Division Lists.	DATE.	SUBJECT OF THE DIVISION.	Ayes (Tellers included).	Noes (Tellers included).	Aggregate Number of Members in the House (Speaker or Chairman included).	Before Midnight.	After Midnight.
	1893:						
10	Feb. 14	Sittings of the House (Ash Wednesday).—"That this House do meet To-morrow, at Two of the clock."—(*Mr. Gladstone.*)	309	163	473	B. M.	
100	May 30	Sittings of the House (Derby Day).—"That this House at its rising do adjourn till Thursday, 1st June."—(*Mr. Brookfield.*)	171	283	455	B. M.	
27	Mar. 10	Sittings of the House (Saturday).—"That this House do sit To-morrow; that the provisions of Standing Order 56 be extended to that Sitting; and that as soon as Government Business is disposed of Mr. Speaker do adjourn the House without Question put."—(*Mr. Gladstone.*)—Amendment proposed, after the word "To-morrow," to insert the words "subject to the Standing Orders which regulate the Sittings of the House on Wednesdays."—(*Mr. Hanbury.*)—Question put, "That those words be there inserted."	233	254	488	B. M.	
28	„ „	Main Question again proposed.—After Debate thereon, Mr. Roby rose in his place, and claimed to move, "That the Question be now put."—Question put, "That the Question be now put."	254	232	487	B. M.	
29	„ „	Main Question put - - - - - - -	258	231	490	B. M.	
21	Mar. 6	Sittings of the House (Exemption from the Standing Order).—"That the proceedings on Supply, if under discussion at 12 o'clock this night, be not interrupted under the Standing Order, Sittings of the House."—(*Mr. Chancellor of the Exchequer.*)	279	121	401	B. M.	
25	„ 9	Sittings of the House (Exemption from the Standing Order).—"That the proceedings on Supply, if under discussion at 12 o'clock this night, be not interrupted under the provisions of the Standing Order, Sittings of the House."—(*Mr. Gladstone.*)	266	181	448	B. M.	
175	June 29	Sittings of the House (Exemption from the Standing Order).—"That the proceedings on the Motion, 'Business of the House (Procedure on the Government of Ireland Bill),' if under discussion at 12 o'clock this night, be not interrupted under the Standing Order, Sittings of the House."—(*Mr. Gladstone*).	304	273	578	B. M.	
26	Mar. 9	Supply.—(On going into Committee.)—"That Mr. Speaker do now leave the Chair."—Amendment proposed, to leave out the word "That," to the end of the Question, in order to add the words "in the opinion of this House, the present system of Military administration fails to secure either due economy in the time of peace or efficiency for National defence,—(*Viscount Wolmer*),—instead thereof.—Question proposed, "That the words proposed to be left out stand part of the Question."—Debate arising:—"That the Debate be now adjourned."—(*Major Rasch.*)	169	227	397	- - -	A. M.

Divisions on Public Business—*continued.*

Number of the Printed Division Lists.	DATE.	SUBJECT OF THE DIVISION.	Ayes (Tellers included).	Noes (Tellers included).	Aggregate Number of Members in the House (Speaker or Chairman included).	Before Midnight.	After Midnight.
	1893:						
36	Mar. 24	Supply.—(On going into Committee)—*continued.*—"That Mr. Speaker do now leave the Chair."—Amendment proposed to leave out from the word "That," to the end of the Question, in order to add the words "as the principle of gratuitous public service upon which the representation of this House is at present based limits the freedom of constituencies in the selection of their representatives, this House is of opinion that a reasonable allowance should forthwith be granted to all Members of Parliament,"—(*Mr. William Allen*),—instead thereof.—Question put, "That the words proposed to be left out stand of the Question."	231	278	510	B. M.	
66	May 5	——— "That Mr. Speaker do now leave the Chair."—Amendment proposed, to leave out from the word "That," to the end of the Question, in order to add the words "in the opinion of this House, it is expedient that the appointment of County Magistrates should no longer be made by the Lord Chancellor of Great Britain and Ireland for the time being only on the recommendation of the Lord Lieutenant,"—(*Sir Charles Dilke*),—instead thereof.—Question put, "That the words proposed to be left out stand part of the Question."	242	295	538	B. M.	
82	„ 12	——— "That Mr. Speaker do now leave the Chair."—Amendment proposed, to leave out from the word "That," to the end of the Question, in order to add the words "the Law compelling vaccination of infants and young persons is unjustifiable, and ought to be repealed,"—(*Mr. Hopwood*),—instead thereof.—Question put, "That the words proposed to be left out stand part of the Question."	138	72	211	B. M.	
111	June 2	——— "That Mr. Speaker do now leave the Chair."—Amendment proposed to leave out from the word "That," to the end of the Question, in order to add the words "all open competitive Examinations heretofore held in England alone for appointments to the Civil Services of India shall henceforth be held simultaneously both in India and England, such Examinations in both Countries being identical in their nature, and all who compete being finally classified in one list according to merit."—(*Mr. Paul.*)—Question put, "That the words proposed to be left out stand part of the Question."	78	86	165	B. M.	
169	„ 23	——— "That Mr. Speaker do now leave the Chair."—Amendment proposed, to leave out from the word "That," to the end of the Question, in order to insert the words "in consequence of the pressure of public business, and the failure of this House to deal with Scottish affairs in accordance with the wishes of the Scottish people, it is desirable to devolve upon a Scottish Legislature all matters exclusively relating to Scotland,"—(*Dr. Clark*),—instead thereof."—Question put, "That the words proposed to be left out stand part of the Question."	170	152	323	B. M.	

Divisions on Public Business—*continued.*

Number of the Printed Division Lists.	DATE.	SUBJECT OF THE DIVISION.	Ayes (Tellers included).	Noes (Tellers included).	Aggregate Number of Members in the House (Speaker or Chairman included).	Before Midnight.	After Midnight.
185	1893: June 30	Supply.—(On going into Committee)—*continued.*—"That Mr. Speaker do now leave the Chair."—Amendment proposed, to leave out from the word "That" to the end of the Question, in order to add the words "having regard to the opinion expressed by the Vote of this House on the 10th April 1891, that the system by which the Indian Opium Revenue is raised is morally indefensible, and which urged the Indian Government to give practical effect to that opinion by ceasing to grant licences, and by taking measures to arrest the transit of Malwa opium through British territory, and recognising that the people of India ought not to be called upon to bear the cost involved in this change of policy, that oppressive taxation, and the stoppage of expenditure necessary for the welfare and progress of the Indian people must be avoided, this House is of opinion that a Royal Commission should be appointed to inquire, both in India and in this country, and to report as to (1) what retrenchments and reforms can be effected in the military and civil expenditure of India; (2) by what means Indian resources can be best developed; and (3) what, if any, temporary assistance from the British Exchequer would be required in order to meet any deficit of revenue which would be occasioned by the suppression of the Opium Traffic,"—(*Mr. Webb*),—instead thereof.—Question, "That the words proposed to be left out stand part of the Question,"—put, and negatived.—Question proposed, "That those words be there added."—Amendment proposed to the proposed Amendment, to leave out from the words "having regard to the," to the end of the proposed Amendment, in order to add the words, "strong objections urged on moral grounds to the system by which the Indian Opium Revenue is raised, this House presses on the Government of India to continue their policy of greatly diminishing the cultivation of the poppy and the production and sale of opium, and desires that an humble Address be presented to Her Majesty, praying Her Majesty to appoint a Royal Commission to report as to—1. Whether the growth of the poppy and manufacture and sale of opium in British India should be prohibited except for medical purposes, and whether such prohibition could be extended to the Native States.—2. The nature of the existing arrangements with the Native States in respect of the transit of opium through British territory, and on what terms, if any, these arrangements could be with justice terminated.—3. The effect on the finances of India of the prohibition of the sale and export of opium, taking into consideration (a) the amount of compensation payable; (b) the cost of the necessary preventive measures; (c) the loss of revenue.—4. Whether any change short of total prohibition should be made in the system at present followed for regulating and restricting the Opium Traffic and for raising a revenue therefrom.—5. The consumption of opium by the different races and in the different districts of India, and the effect of such consumption on the moral and physical condition of the people.—6. The disposition of the people of India in regard to (a) the use of opium for non-medical purposes; (b) their willingness to bear in whole or in part the cost of prohibitive measures."—(*Mr. Gladstone.*)—Question put, "That the words proposed to be left out stand part of the proposed Amendment."	107	186	294	B. M.	

Divisions on Public Business—*continued.*

Number of the Printed Division Lists.	DATE.	SUBJECT OF THE DIVISION.	Ayes (Tellers included).	Noes (Tellers included).	Aggregate Number of Members in the House (Speaker or Chairman included).	Before Midnight.	After Midnight.
	1893:						
252	July 28	Supply.—(On going into Committee)—*continued.*—"That Mr. Speaker do now leave the Chair." — Amendment proposed, to leave out from the word "That" to the end of the Question, in order to add the words "this House regrets that, notwithstanding the severity of the depression to which attention was called in the gracious Speech from the Throne, Her Majesty's Government have not thought it their duty to entertain the proposals which have been made during the Session, or to take other action to lessen the difficulties and to improve the condition of the Agricultural interest,"—(*Mr. Lopes*), instead thereof.—Question put, "That the words proposed to be left out stand part of the Question."	163	139	303	B. M.	
18	Mar. 2	——— (In Committee.)—£. 3,000 (Supplementary) for Houses of Parliament Buildings.—Closure.—(*Mr. Burns.*)	225	136	362	B. M.	
19	„ „	——— "That 2,000*l.* be granted."—(*Mr. Webster.*)	122	252	375	B. M.	
20	„ 3	——— £. 34,786 (Supplementary) for Light Railways, Ireland.—"That the Chairman do report Progress."—(*Mr. T. W. Russell.*)	181	252	434	B. M.	
30	„ 13	——— £. 11,000 (Supplementary) for Temporary Commissions. — "That Item S. be reduced by 2,170*l.*"—(*Mr. T. W. Russell.*)	252	289	542	B. M.	
33	„ 20	——— £. 24,900 (Supplementary) for Missions Abroad.—"That Item M. (Uganda) be reduced by 5,000*l.*"—(*Mr. Labouchere.*)	48	370	419	B. M.	
50	„ 28	——— £. 3,999,963 (Vote on Account).—"That Item for Foreign Office be reduced by 100*l.*"—(*Mr. Legh.*)	76	301	378	B. M.	
51		——— Original Question.—Closure.—(*Mr. Gladstone.*)	255	136	392	B. M.	
96	May 29	——— £. 4,810,250 (Further Vote on Account).—"That Item for Surveys be reduced by 1,000*l.*"—(*Mr. Chamberlayne.*)	98	187	276	B. M.	
97	„ „	——— "That Item for Harbours, &c. be reduced by 500*l.*"—(*Mr. Gibson Bowles.*)	97	193	291	B. M.	
98	„ „	——— "That Item for House of Lords Offices be reduced by 1,000*l.*"—(*Mr. Alpheus Morton.*)	68	141	210	B. M.	
99	„ „	——— Original Question.—Closure.—(*Mr. Chancellor of the Exchequer.*)	194	126	321	B. M.	
171	June 27	——— £. 1,524,200 for Retired Pay, &c. (Army).—Closure.—(*Mr. Secretary Campbell-Bannerman.*)	109	40	150	B. M.	
253	July 31	——— £. 3,894,718 for Public Education.—"That Item A. be reduced by 500*l.*"—(*Viscount Cranborne.*)	68	159	228	B. M.	
254	„ „	——— Original Question.—Closure.—(*Mr. Acland.*)	158	67	226	B. M.	
95	May 18	Treasury Chest Fund Bill.—(In Committee.)—"That Clause 1 stand part of the Bill."	232	118	351	B. M.	

Divisions on Public Business—*continued.*

Number of the Printed Division Lists.	DATE.	SUBJECT OF THE DIVISION.	Ayes (Tellers included).	Noes (Tellers included).	Aggregate Number of Members in the House (Speaker or Chairman included).	Before Midnight.	After Midnight.
	1893:						
289	Sept. 4	Supply.—(In Committee)—*continued.*—£.139,238, for Rates on Government Property. — "That Item A. be reduced by 100 *l.*"—(*Mr. Bartley.*)	60	149	210	B. M.	
290	„ 5	——— £. 142,176, for Public Buildings (Ireland).—"That Item A. be reduced by 500 *l.*"—(*Mr. Bartley.*)	62	148	211	B. M.	
291	„ „	——— "That Item B. be reduced by 1,000 *l.*"—(*Mr. T. W. Russell.*)	62	144	207	B. M.	
292	„ „	——— (Closure.)—(*Mr. J. Morley*) - -	149	59	209	B. M.	
293	„ „	——— Question put - - - - -	151	57	209	B. M.	
294	„ „	——— £. 23,095, for House of Lords Offices.—"That Item C. be reduced by 500*l.*"—(*Mr. Hanbury.*)	105	97	203	B. M.	
295	„ 6	——— £. 56,697, for Home Office. — "That Item A. be reduced by 200 *l.*"—(*Mr. Griffith Boscawen.*)	48	137	186	B. M.	
296	„ 7	——— £. 45,471, for Foreign Office.—(Closure.)—(*Mr. Chancellor of the Exchequer.*)	142	57	200	B. M.	
297	„ „	——— £. 25,680, for Colonial Office.—"That the Chairman do report Progress."—(*Mr. Balfour.*)	45	135	181	- -	A. M.
299	„ 9	——— £. 36,059, for Board of Agriculture.—(Closure.)—(*Mr. Chancellor of the Exchequer.*)	112	26	139	B. M.	
300	„ „	——— £. 21,674, for Charity Commission.—"That 16,674 *l.* be granted, &c."—(*Mr. J. Collings.*)—(Closure).—(*Mr. Chancellor of the Exchequer.*)	115	31	147	B. M.	
301	„ „	——— Question put - - - - -	34	112	147	B. M.	
302	„ 11	——— £. 257,800, for War Office. — "That Item A. be reduced by 100 *l.*"—(*Mr. Dalziel.*)	41	158	200	B. M.	
304	„ 12	——— £. 2,622,400 for Provisions, &c.—"That 2,621,400 *l.*, be granted, &c." — (*Mr. Hanbury.*)	33	143	177	B. M.	
307	„ 16	——— £. 1,885, for Miscellaneous Expenses.—"That 1,785 *l.* be granted, &c."—(*Mr. A. Morton.*)	41	85	127	B. M.	
308	„ 18	——— £. 231,000, for Admiralty. — "That Item A. be reduced by 100 *l.*"—(*Mr. Kearley.*)	21	97	119	B. M.	
298	„ 7	Supply.—Report.—£. 22,595, for House of Lords Offices —"That this House doth agree with the Committee in the said Resolution."	98	65	164	- -	A. M.
309	„ 19	——— £. 1,315,200, for Naval Armaments.—"That this House doth agree with the Committee in the said Resolution."	125	22	148	B. M.	
310	„ „	——— £. 231,000, for Admiralty Office.—"That this House doth agree with the Committee in the said Resolution."	92	55	148	B. M.	

DIVISIONS ON PRIVATE BUSINESS.

Number of the Printed Division Lists.	DATE.	SUBJECT OF THE DIVISION.	Ayes (Tellers included).	Noes (Tellers included).	Aggregate Number of Members in the House (Speaker or Chairman included).	Before Midnight.	After Midnight.
	1893:						
255	Aug. 4	Blackrock and Kingstown Drainage and Improvement Bill.—"That the Bill, as amended, be now considered."—Amendment proposed, to leave out from the word "Bill," to the end of the Question, in order to add the words "be re-committed to the former Committee."—(*Mr. Clancy.*)—Question put, "That the words proposed to be left out stand of the Question."	100	109	210	B. M.	
24	Mar. 9	City and South London Railway Bill.—"That it be an Instruction to the Committee on the City and South London Railway Bill that they do insert a clause reserving to the London County Council a power to purchase the undertaking, after the expiration of a limited period, on terms similar to those provided in Section 43 of 'The Tramways Act, 1870.' "—(*Mr. Pickersgill.*)	131	244	376	B. M.	
32	„ 17	East London Water Bill.—"That the Bill be now read a second time."—Amendment proposed, to leave out the word "now," and at the end of the Question to add the words "upon this day six months."—(*Mr. James Stuart.*)—Question put, "That the word 'now' stand part of the Question."	154	178	333	B. M.	
62	Apr. 28	Liverpool City Churches Bill.—"That the Bill be now read a second time."—Amendment proposed, to leave out the word "now," and at the end of the Question to add the words "upon this day six months."—(*Mr. Snape.*)—Question put, "That the word 'now' stand part of the Question."	182	191	374	B. M.	
12	Feb. 24	London County Council (General Powers) Bill.—"That all Petitions against the Bill presented in conformity with the Standing Orders be referred to the Committee; that the Petitioners praying to be heard by themselves, their Counsel, or Agents be heard against the Bill, and Counsel heard in support of the Bill."—(*Sir Algernon Borthwick.*)—Amendment proposed, to leave out the words "the Petitioners," and insert the words "such Petitioners as would otherwise have a *locus standi*."—(*Mr. James Stuart.*)—Question put, "That the words 'the Petitioners' stand part of the Question."	100	231	332	B. M.	
167	June 23	London, Deptford, and Greenwich Tramways Bill.—As amended, considered.—A Clause (Amendment of Section 50 of Southwark and Deptford Tramways Act, 1879).—(*Mr. Alpheus Morton.*)	105	120	226	B. M.	
170	„ 26	London Improvements Bill.—As amended, considered.—"That Clause 41 stand part of the Bill."	218	120	339	B. M.	
260	Aug. 10	——— Lords' Amendments considered.—Clause 41.—"That this House doth disagree with the Lords in the said Amendment."	223	90	314	B. M.	
91	May 17	Water Provisional Orders (No. 2) Bill.—"That the Bill be now read a second time."—Amendment proposed, to leave out the word "now," and at the end of the Question to add the words "upon this day six months."—(*Mr. Edwards.*)—Question put, "That the word 'now' stand part of the Question."	158	116	275	B. M.	

RETURN of the Number of DIVISIONS of THE HOUSE in the Session of 1893–4; stating the Subject of the Division, and the Number of Members in the Majority and Minority, Tellers included; also, the AGGREGATE NUMBER in the House on each Division; distinguishing the Divisions on PUBLIC BUSINESS from PRIVATE, &c. (in continuation of Parliamentary Paper, No. 0.149, of Session 1892).

(*Dr. Farquharson.*)

1893–4.

0.171.

Under 4 *oz.*

ESTIMATES (DATES WHEN VOTED).

RETURN to an Order of the Honourable The House of Commons, dated 28 November 1893;—*for*,

RETURN "showing the respective DATES on which the ESTIMATES were VOTED during each of the Years 1886 to 1893, inclusive."

(*Mr. John Ellis.*)

Ordered, by The House of Commons, *to be Printed*, 15 *December* 1893.

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RETURN showing the respective DATES on which the ESTIMATES were VOTED during each of the Years 1886 to 1893, inclusive.

I.—ARMY ESTIMATES.

	Dates when Votes were Completed in the Years							
	1886.	1887.	1888.	1889.	1890.	1891.	1892.	1893.
Number of Men	22 Mar.	14 Mar.	8 Mar.	12 Mar.	13 Mar.	23 Feb.	11 Mar.	17 Mar.
Effective Services	7 Sept.	8 Sept.	14 Dec.	22 Aug.	9 Aug.	31 July	10 June	12 Sept.
Non-effective Services	7 „	8 „	14 „	21 June	9 „	25 June	10 „	12 „

II.—NAVY ESTIMATES.

	Dates when Votes were Completed in the Years							
	1886.	1887.	1888.	1889.	1890.	1891.	1892.	1893.
Number of Men	15 Mar.	17 Mar.	15 Mar.	14 Mar.	17 Mar.	2 Mar.	14 Mar.	7 Mar.
Effective Services	8 Sept.	8 Sept.	13 Dec.	18 June	8 Aug.	31 July	9 June	18 Sept.
Non-effective Services	10 June	8 „	4 Aug.	18 „	17 Mar.	17 June	9 „	18 „
Australasian Service	–	–	–	–	17 „	31 July	9 „	18 „

III.—CIVIL SERVICE ESTIMATES.

	Dates when Votes were Completed in the Years							
	1886.	1887.	1888.	1889.	1890.	1891.	1892.	1893.
Class I.	9 Sept.	6 Sept.	31 May	11 April	18 July	21 July	13 June	5 Sept.
Class II.	16 „	1 „	12 Dec.	22 Aug.	13 Aug.	21 „	14 „	14 „
Class III.	17 „	5 „	18 „	23 „	13 „	29 „	13 „	15 „
Class IV.	17 „	6 „	18 „	23 „	13 „	31 „	14 „	16 „
Class V.	17 „	6 „	17 „	23 „	13 „	31 „	14 „	18 „
Class VI.	17 „	6 „	18 „	17 „	13 „	31 „	13 „	16 „
Class VII.	17 „	6 „	18 „	17 „	13 „	31 „	14 „	16 „

IV.—REVENUE DEPARTMENTS.

	Dates when Votes were Completed in the Years							
	1886.	1887.	1888.	1889.	1890.	1891.	1892.	1893.
Customs and Inland Revenue.	17 Sept.	6 Sept.	17 Dec.	22 Aug.	13 Aug.	31 July	10 June	16 Sept.
Post Office, &c.	17 „	6 June	17 „	17 „	1 Aug.	31 „	10 „	18 „

Public Bill Office.

ESTIMATES (DATES WHEN VOTED).

RETURN showing the respective DATES on which the ESTIMATES were VOTED during each of the Years 1886 to 1893, inclusive.

(*Mr. John Ellis.*)

Ordered, by The House of Commons, *to be Printed,*
15 *December* 1893.

[*Price* ½ *d.*]

464. *Under* 1 *oz.*

PRIVATE BILL LEGISLATION (WALES AND MONMOUTHSHIRE) (EXPENSES).

RETURN to an Address of the Honourable The House of Commons, dated 1 March 1893;—*for*,

"RETURN showing separately for *Wales* and *Monmouthshire* the Total Amount of EXPENSES incurred by Local Authorities and Railway and other Companies in Promoting and Opposing PRIVATE BILLS before PARLIAMENT during the Six Years 1886-1891 (in continuation of Parliamentary Paper No. 356, of 1892)."

Home Office,
2 March 1893.

HERBERT. J. GLADSTONE.

(*Mr. David Thomas.*)

Ordered, by The House of Commons, *to be Printed*,
3 *March* 1893.

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90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., 104, GRAFTON STREET, DUBLIN.

98.

RETURN showing separately for *Wales* and *Monmouthshire* the Total Amount of EXPENSES incurred by Local Authorities and Railway and other Companies in Promoting and Opposing PRIVATE BILLS before PARLIAMENT during the Six Years 1886–1891 (in continuation of Parliamentary Paper No. 356, of 1892).

TOTAL Amount of Expenses incurred by Local Authorities in *Wales* and *Monmouthshire* in Promoting and Opposing PRIVATE BILLS before PARLIAMENT during the Six Years 1886–1891.

MUNICIPAL BOROUGHS.

Promoting Private Bills.	Opposing Private Bills.	TOTAL.
£. s. d.	£. s. d.	£. s. d.
12,120 10 –	6,177 – 8	18,297 10 8

IMPROVEMENT ACT DISTRICTS.

—	26 12 –	26 12 –

LOCAL BOARDS.

12,711 14 3	6,477 6 6	19,189 – 9

TOTAL EXPENSES INCURRED BY LOCAL AUTHORITIES.

24,832 4 3	12,680 19 2	37,513 3 5

TOTAL Amount of Expenses incurred by Railway and other Companies in *Wales* and *Monmouthshire* in Promoting and Opposing PRIVATE BILLS and PROVISIONAL ORDERS before PARLIAMENT during the Six Years 1886–1891.

—	In Promoting Bills.	In Promoting Provisional Orders.	In Opposing Bills.	In Opposing Provisional Orders.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Railway Companies* - -	81,754 16 8	—	40,959 14 7	242 18 6	122,957 9 9
Tramway Companies - -	611 - -	—	282 - -	—	893 - -
Gas Companies - - -	14,360 19 8	2,614 10 1	539 5 3	50 - -	17,564 15 -
Water Companies - - -	4,888 - -	198 8 8	70 - -	—	5,156 8 8
Canal Companies - - -	—	—	—	—	—
TOTAL - - - £.	101,614 16 4	2,812 18 9	41,850 19 10	292 18 6	146,571 13 5

* Not including English Railway Companies running into Wales.

TOTAL Amount of Expenses incurred by Harbour, Dock, &c., Authorities in *Wales* and *Monmouthshire* in Promoting and Opposing PRIVATE BILLS and PROVISIONAL ORDERS before PARLIAMENT during the Six Years 1886-1891.

In Promoting Bills.	In Promoting Provisional Orders.	In Opposing Bills.	In Opposing Provisional Orders.	TOTAL.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
7,814 14 -	60 - 6	1,828 14 3	97 6 4	9,800 15 1

GRAND TOTAL - - - (Local Authorities, Railway and other Companies, and Harbour, Dock, &c., Authorities) - - - - - - £. 193,885 11 11

Home Office,
2 March 1893.

Carey Knyvett

PRIVATE BILL LEGISLATION (WALES AND MONMOUTHSHIRE) (EXPENSES).

RETURN showing separately for *Wales* and *Monmouthshire* the total Amount of EXPENSES incurred by Local Authorities and Railway and other Companies in Promoting and Opposing PRIVATE BILLS before PARLIAMENT during the Six Years 1886–1891 (in continuation of Parliamentary Paper No. 356, of 1892)."

(*Mr. David Thomas.*)

Ordered, by The House of Commons, *to be Printed,*
3 *March* 1893.

[*Price* ½ *d.*]

98. *Under* 1 *oz.*

PRIVATE BILLS.

RETURN to an Order of the Honourable The House of Commons, dated 2 January 1894;—*for*,

RETURNS "of the Number of PRIVATE BILLS introduced and brought from the HOUSE of LORDS, and of ACTS passed in the Session of 1893–4, classed according to the following Subjects:—Railways; Tramways; Tramroads; Subways; Canals and Navigations; Roads and Bridges; Water; Gas and Water; Lighting and Improvement; Police and Sanitary Regulations; Corporations, &c. (not relating to Police and Sanitary Regulations, or to Lighting and Improvement Schemes); Ports, Piers, Harbours, and Docks; Churches, Chapels, and Burying Grounds; Inclosure and Drainage; Estate; Divorce; and Miscellaneous:"

"Of all the PRIVATE BILLS, and Bills for Confirming Provisional Orders, which, in the Session of 1893–4, have been treated as Opposed Bills; specifying those which have been classified in Groups by the Committee of Selection, or by the General Committee on Railway and Canal Bills; together with the Names of the Selected Members who served on each Committee; the First and also the Last Day of the Sitting of each Committee; the Number of Days on which each Committee sat; the Number of Days on which each Selected Member has served; the Bills the Preambles of which were reported to have been Proved; the Bills the Preambles of which were reported to have been Not Proved; and in the case of Bills for confirming Provisional Orders, whether the Provisional Orders ought or ought not to be confirmed; the Bills referred back to the Committee of Selection, or to the General Committee on Railway and Canal Bills, as having become Unopposed; and the Bills Withdrawn, or not proceeded with by the Parties:"

"And, of all PRIVATE BILLS which, in the Session of 1893–4, have been referred by the Committee of Selection, or by the General Committee on Railway and Canal Bills, to the Chairman of the Committee of Ways and Means; together with the Names of the Members who served on each Committee; the Number of Days on which each Committee sat; and the Number of Days on which each Member attended (in continuation of Parliamentary Paper, No. 0.143, of Session 1892)."

(*Dr. Farquharson.*)

1893–4.

INDEX of MEMBERS' NAMES, with a Reference to the GROUP on which they Served.

NAME.	GROUP.
A.	
Ainsworth, Mr.	A.
Allen, Mr. Egerton	D.
Arnold-Forster, Mr.	A.
B.	
Ballantine, Mr.	D.
Barrow, Mr. Reuben	5.
Beaufoy, Mr.	6.
Beith, Mr. Gilbert	3.
Benson, Mr.	C.
Bentinck, Mr. Cavendish	E.
Bonham-Carter, Mr. (Referee)	C. D. E.
Broad, Mr.	4.
Brookfield, Mr. A. M.	4.
C.	
Carmichael, Sir James	9.
Channing, Mr.	E.
Chelsea, Viscount	D.
Chesney, Sir George	B.
Coddington, Mr.	A.
Compton, Earl	7.
Crawford, Mr. Donald	A.
Cross, Mr. Shepherd	1.
Cubitt, Mr.	3.
D.	
Dalrymple, Sir Charles	2.
Darwin, Mr.	D.
Digby, Mr. Wingfield	E.
E.	
Egerton, Mr. A. de Tatton	D.
Evans, Sir F. H.	8.
F.	
Fry, Mr. Theodore	6.
G.	
Granby, Marquess of	1.
H.	
Hill, Sir E.	D.
Hingley, Mr.	9.
Hoare, Mr. Hugh	D.
Hoare, Mr. Samuel	9.
Hobhouse, Mr. Henry	8.
Holden, Mr. A.	D.
Hozier, Mr.	C.
Huntington, Mr. C. P.	3.
Hutton, Mr.	4.

NAME.	GROUP.
K.	
Kennaway, Sir John	1.
Kenyon-Slaney, Colonel	5.
Kitson, Sir James	B.
L.	
Leon, Mr.	7.
Loder, Mr. G. W. E.	4.
Lyell, Mr.	C.
M.	
Maitland, Mr. Fuller	D.
Manfield, Mr.	C.
Mather, Mr.	5. 7.
Mildmay, Mr.	B.
Montagu, Mr. Scott	D.
Myers, Mr.	C.
N.	
Noble, Mr. Wilson	8.
P.	
Paget, Sir Richard	3.
Parker, Mr. Francis	5.
Philipps, Mr. Wynford	2.
Provand, Mr.	D.
R.	
Robinson, Mr. Brooke	6.
Roby, Mr.	B.
S.	
Sandys, Colonel	B.
Schwann, Mr.	D. E.
Seely, Colonel	7.
Shaw, Mr. Charles Edward	2.
Sidebotham, Mr.	9.
Sidebottom, Mr. W.	1.
Smith, Mr. Harry	1.
Smith, Mr. Samuel	E.
Spicer, Mr.	8.
Stern, Mr. S.	4.
T.	
Taylor, Mr. Francis	2.
Temple, Sir Richard	C.
Tollemache, Mr.	5.
W.	
Whitbread, Mr. Howard	C.
Williamson, Mr. Stephen	4.
Wolff, Mr.	7.
Wroughton, Mr.	6.

COMMITTEES to draw up REASONS for disagreeing to LORDS' AMENDMENTS.

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Causton, Mr.	10
Foster, Sir Walter	10
Fowler, Mr. Henry H.	10
Lubbock, Sir John	10
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Mundella, Mr.	10
Pickersgill, Mr.	10
Rowlands, Mr. James	10
Stuart, Mr. James	10

BILLS referred to SELECT COMMITTEES, nominated partly by the HOUSE and partly by the COMMITTEE of SELECTION.

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Barran, Mr.	11
Benn, Mr.	11
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Dyke, Sir William Hart	11
Farquharson, Dr.	12
Fergusson, Sir James	11
Foster, Sir Walter	12
Graham, Mr.	11
Hill, Sir Edward	12
Hoare, Mr. Brodie	11
Hornby, Mr.	12
Houldsworth, Sir William	11
Hughes, Colonel	12
Ingram, Sir William	11
Kenrick, Mr.	12
Kimber, Mr.	11
Knowles, Mr. Lees	11
Leake, Mr.	11
Long, Mr. Walter	12
Mallock, Mr.	12
Maxwell, Sir Herbert	11
Morley, Mr. Arnold	12
Mount, Mr.	12
Powell, Sir Francis S.	12
Provand, Mr.	12
Quilter, Mr.	12
Rathbone, Mr.	12
Rendel, Mr. Stuart	11
Roe, Mr.	12
Rowlands, Mr. James	11
Shaw, Mr. Rawson	12
Sitwell, Sir George	12
Snape, Mr.	11
Stanhope, Mr. Philip	11
Stevenson, Mr. Francis	12
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Yerburgh, Mr.	12

PRIVATE BILLS.

RETURN of the Number of PRIVATE BILLS introduced, and brought from the HOUSE of LORDS; and of ACTS passed in the Session of 1893–4, classed according to the following Subjects:—Railways; Tramways; Tramroads; Subways; Canals and Navigations; Roads and Bridges; Water; Gas and Water; Lighting and Improvement; Police and Sanitary Regulations; Corporations, &c. (not relating to Police and Sanitary Regulations, or to Lighting and Improvement Schemes); Ports, Piers, Harbours, and Docks; Churches, Chapels, and Burying Grounds; Inclosure and Drainage; Estate; Divorce; and Miscellaneous.

NUMBER of PRIVATE BILLS which have received the ROYAL ASSENT.

Railways	60
Tramways	13
Tramroads	1
Subways	1
Canals and Navigations	7
Roads and Bridges	1
Water	14
Gas	11
Gas and Water	2
Lighting and Improvement	6
Police and Sanitary Regulations	12
Corporations, &c. (*not relating to Police and Sanitary Regulations, or to Lighting and Improvement Schemes*)	3
Ports, Piers, Harbours, and Docks	8
Churches, Chapels, and Burying Grounds	—
Gaols and other County Buildings	1
Inclosure and Drainage	3
Estate	1
Divorce	1
Miscellaneous	20
TOTAL	165

Commons' Bills suspended	13
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Private Bill Office,
5 January 1894.

Felix H. Webber.

OPPOSED PRIVATE BILLS.

RETURN of all the PRIVATE BILLS and Bills for confirming Provisional Orders which, in the Session of 1893–4, have been treated as Opposed Bills; specifying those which have been classified in GROUPS by the COMMITTEE of SELECTION, or by the GENERAL COMMITTEE on RAILWAY and CANAL BILLS; together with the Names of the Selected Members who served on each Committee; the First and also the Last Day of the Sitting of each Committee; the Number of Days on which each Committee sat; the Number of Days on which each Selected Member has Served; the Bills the Preambles of which were reported to have been Proved; the Bills the Preambles of which were reported to have been Not Proved; and in the case of Bills for confirming Provisional Orders, whether the Provisional Orders ought or ought not to be confirmed; the Bills referred back to the Committee of Selection, or to the General Committee on Railway and Canal Bills, as having become Unopposed; and the Bills Withdrawn, or not proceeded with by the Parties.

Note.—The Groups to which a Number is affixed, consist of Railway and Canal Bills; those to which a Letter is affixed, consist of Private Bills other than Railway and Canal Bills.

NAMES of MEMBERS Selected.	Number of Days on which each Member attended.	Number of Days on which each Committee sat.	First Sitting of the Committee.	Last Sitting of the Committee.	NAMES of BILLS.	Preamble Proved.	Preamble *not* Proved.	Referred back, as having become Unopposed.	Withdrawn.	REMARKS.
GROUP 1.	–	9	13 Mar.	24 Mar.	1. City and South London Railway.	13 Mar.	–	–	–	Consolidated into the City and South London Railway Bill.
Sir John Kennaway (Chairman).	9				2. City and South London Railway (Extension of Time).	13 Mar.	–	–	–	
Mr. Harry Smith (Falkirk).	9				3. Clapham Junction and Paddington Railway.	–	20 Mar.			
Mr. W. Sidebottom -	9				4. Edgware Road and Victoria Railway.	–	24 Mar.			
Marquess of Granby (discharged, 13th March).	0				5. Metropolitan District Railway.	–	–	–	–	Withdrawn from Group.
Mr. Shepherd Cross (added, 13th March).	8				6. Latimer Road and Acton Railway (Extension of Time).	–	–	–	–	Withdrawn from Group.
					7. Metropolitan Outer Circle Railway (Extension of Time).	–	–	–	–	Withdrawn from Group.
GROUP 2.	–	5	7 Mar.	21 Mar.	1. Manchester Ship Canal [*Lords*].	7 Mar.				
Sir Charles Dalrymple (Chairman).	5				2. Hampstead, St. Pancras, and Charing Cross Railway.	7 Mar.				
Mr. Francis Taylor -	5				3. Waterloo and City Railway.	21 Mar.				
Mr. Wynford Philipps	5				4. Chipstead Valley Railway.	13 Mar.				
Mr. Charles Edward Shaw (Stafford).	5				5. Bexley Heath Railway	13 Mar.				
					6. Brighton and Rottingdean Seashore Electric Railway.	–	–	–	–	Withdrawn from Group.
GROUP 3.	–	5	18 Apr.	25 Apr.	1. Brighton and Rottingdean Seashore Electric Railway.	–	–	18 Apr.		
Sir Richard Paget (Chairman).	5				2. London and North Western and Great Western Railway Companies.	24 Apr.				
Mr. Cubitt - -	5				3. London and North Western Railway.	–	–	20 Apr.		
Mr. C. P. Huntington	5				4. Lancashire and Yorkshire Railway.	–	–	20 Apr.		
Mr. Gilbert Beith -	5				5. Cheshire Lines Committee.	24 Apr.	–			
					6. Manchester, Sheffield, and Lincolnshire Railway.	–	–	24 Apr		
					7. Glasgow Corporation -	–	–	24 Apr.		
					8. London and South Western Railway.	25 Apr.				

RETURN of PRIVATE BILLS which have been treated as Opposed Bills—*continued.*

NAMES of MEMBERS Selected.	Number of Days on which each Member attended.	Number of Days on which each Committee sat.	First Sitting of the Committee.	Last Sitting of the Committee.	NAMES of BILLS.	Preamble Proved.	Preamble *not* Proved.	Referred back, as having become Unopposed.	Withdrawn.	REMARKS.
GROUP 4.	–	2	9 Mar.	20 Mar.	1. Barry Railway - -	–	–	9 Mar.		
					2. Wirral Railway - -	20 Mar.				
Mr. Stephen Williamson (Chairman).	2				3. Worcester and Broom Railway.	–	–	–	–	Withdrawn from Group.
Mr. A. M. Brookfield	2				4. Midland and Great Northern Railway Companies (Eastern and Midlands Railway).	–	–	20 Mar.		
Mr. S. Stern (discharged, 10th March).	1									
Mr. G. W. E. Loder -	2									
Mr. Broad (added, 10th March) (discharged, 13th Mar.).	0				5. Midland Railway -	–	–	20 Mar.		
Mr. Hutton (added, 13th March.)	1									
GROUP 5.	–	8	9 Mar.	12 Apr.	1. Tramways Orders Confirmation (No. 2) [*Lords*].	–	–	–	–	Provisional Orders confirmed, 10th March.
Mr. Mather (Chairman).	8				2. Bolton Corporation Tramways.	–	–	7 Mar.		
Mr. Tollemache -	8				3. Great North of Scotland Railway.	–	–	13 Mar.		
Mr. Francis Parker (discharged, 11th April).	7				4. Highland Railway -	–	–	13 Mar.		
Mr. Reuben Barrow -	7				5. Aberlady, Gullane, and North Berwick Railway.	11 Apr.	–	–	–	
Colonel Kenyon-Slaney (added, 11th April).	1				6. Garve and Ullapool Railway.	–	–	–	–	Withdrawn from Group.
					7. Caledonian Railway -	–	–	–	–	Withdrawn from Group.
					8. Glasgow and South Western Railway.	–	–	–	–	Withdrawn from Group.
					9. Glasgow, Yoker, and Clydebank Railway.	–	–	13 Mar.		
					10. North British Railway.	11 Apr.				
GROUP 6.	–	3	21 Mar.	23 Mar.	1. West Metropolitan Tramways.	23 Mar.				
Mr. Theodore Fry (Chairman).	3				2. Edinburgh Corporation Tramways.	22 Mar.				
Mr. Wroughton -	3				3. Edinburgh Street Tramways.	22 Mar.				
Mr. Brooke Robinson	3				4. London, Deptford, and Greenwich Tramways.	–	–	–	–	Withdrawn from Group.
Mr. Beaufoy - -	3				5. Glasgow Corporation -	–	–	–	–	Withdrawn from Group.
GROUP 7.	–	8	16 May	28 June	1. Metropolitan Outer Circle (Extension of Time).	16 May				
Earl Compton (Chairman) (discharged, 31st May).	3				2. Manchester Ship Canal (Surplus Lands).	–	–	–	–	Withdrawn from Group.
Colonel Seely (acted as Chairman twice).	8				3. Rhondda and Swansea Bay Railway.	17 May				
Mr. Leon - - -	8				4. Latimer Road and Acton Railway (Extension of Time).	–	–	17 May		
Mr. Wolff - -	8				5. Birmingham Canal [*Lords*].	–	–	30 May		
Mr. Mather (added as Chairman, 31st May).	3				6. Hunslet Railway [*Lords*].	–	–	30 May		
					7. North Eastern Railway [*Lords*].	30 May				
					8. Metropolitan District Railway.	28 June				

RETURN of PRIVATE BILLS which have been treated as Opposed Bills—*continued*.

NAMES of MEMBERS Selected.	Number of Days on which each Member attended.	Number of Days on which each Committee sat.	First Sitting of the Committee.	Last Sitting of the Committee.	NAMES of BILLS.	Preamble Proved.	Preamble *not* Proved.	Referred back, as having become Unopposed.	Withdrawn.	REMARKS.
GROUP 8.	–	2	13 June	14 June	1. Weaver Navigation [*Lords*].	–	–	–	–	Withdrawn from Group.
Mr. Henry Hobhouse (Chairman).	2				2. Great Northern Railway [*Lords*].	–	–	–	–	Withdrawn from Group.
Mr. Wilson Noble -	2				3. Aire and Calder Navigation [*Lords*].	–	–	–	–	Withdrawn from Group.
Sir F. H. Evans -	2				4. South Eastern Railway [*Lords*].	–	–	–	–	Withdrawn from Group.
Mr. Spicer - -	2				5. Blackpool, St. Anne's, and Lytham Tramways.	–	–	–	–	Withdrawn from Group.
					6. Tramways Provisional Order.	–	–	13 June		
					7. Belfast Street Tramways [*Lords*].	14 June				
					8. Fishguard Bay Railway and Pier [*Lords*].	14 June				
					9. London, Deptford, and Greenwich Tramways.	–	–	15 June	–	This Bill having become unopposed during the adjournment of Committee, was referred back to the General Committee on Railway and Tramway Bills.
GROUP 9.	–	5	11 July	27 July	1. North Eastern Railway (Hull Docks) [*Lords*].	11 July	–			
Mr. Samuel Hoare (Chairman).	5				2. Dublin Southern District Tramways [*Lords*].	14 July	–	–	–	Costs awarded to two Petitioners for attendance on 27th July.
Mr. Schwann (discharged, 13th July).	0									
Mr. Sidebotham -	5									
Sir James Carmichael	5									
Mr. Hingley (added 13th July).	4									
GROUP A.	-	7	7 Mar.	15 Mar.	1. Alexandra Palace and Grounds.	–	–	–	–	Withdrawn from Group.
Mr. Coddington (Chairman).	7				2. London Open Spaces -	15 Mar.				
Mr. Donald Crawford	7				3. Paddington Recreation Ground.	–	–	9 Mar.		
Mr. Ainsworth - -	7				4. London Streets (Removal of Gates, &c.)	15 Mar.	–	–	–	Costs refused to a Petitioner.
Mr. Arnold-Forster -	7				5. East London Water -	–	–	–	–	Withdrawn from Group.
					6. London Improvements	–	–	–	–	Withdrawn from Group.
					7. Thames Watermen and Lightermen.	14 Mar.				
					8. National Telephone Company.	–	–	–	–	Withdrawn from Group.
GROUP B.	–	10	14 Mar.	27 Mar.	1. Barry and Cadoxton Local Board.	20 Mar.				
Mr. Roby (Chairman)	10				2. Brighton and Hove Gas.	27 Mar.				
Mr. Mildmay (discharged, 17th March).	6				3. Stalybridge and Dukinfield Sewerage.	–	–	–	–	Withdrawn from Group.
Sir James Kitson -	10				4. Brighton Electric Lighting.	–	–	–	–	Withdrawn from Group.
Sir George Chesney -	9				5. Kensington and Knightsbridge Electric Lighting Company.	–	–	–	–	Withdrawn from Group.
Colonel Sandys (added, 17th March).	3				6. Goole and District Gas and Water.	–	–	–	–	Withdrawn from Group.
					7. Metropolitan Commons (Banstead) Provisional Order.	–	–	–	–	Provisional Order confirmed.

RETURN of PRIVATE BILLS which have been treated as Opposed Bills—*continued.*

NAMES of MEMBERS Selected.	Number of Days on which each Member attended.	Number of Days on which each Committee sat.	First Sitting of the Committee.	Last Sitting of the Committee.	NAMES of BILLS.	Preamble Proved.	Preamble *not* Proved.	Referred back, as having become Unopposed.	Withdrawn.	REMARKS.
GROUP C.	–	22	7 Mar.	26 Apr.	1. Brine Pumping (Compensation for Subsidence) Provisional Order.	–	–	–	–	Provisional Order not confirmed.
Sir Richard Temple (Chairman).	22									
Mr. Lyell (discharged, 24th March).	13				2. East Stonehouse Water	22 Mar.	–			
Mr. Howard Whitbread (discharged, 15th March).	3				3. Plymouth Corporation Water.	22 Mar.	–			
Mr. Hozier (discharged, 15th March).	6				4. Devonport Water	22 Mar.	–			
Mr. Myers (added, 15th March).	16				5. West Hampshire Water	–	–	7 Mar.		
Mr. Benson (added, 15th March).	16				6. Great Forest of Brecknock.	–	27 Mar.			
Mr. Manfield (added 23rd March).	9				7. South Staffordshire Water.	18 Apr.				
Mr. Bonham-Carter (Referee).	22									
GROUP D.	–	21	15 May	13 July	1. Corporation of London (Tower Bridge) (Extension of Time).	16 May				
Mr. A. de Tatton Egerton (Chairman) (discharged, 10th July,) (added, 12th July).	19				2. Electric Lighting Provisional Order (No. 1).	–	–	–	–	Provisional Order confirmed, 17th May.
Mr. Provand (discharged, 17th May).	2				3. Pier and Harbour Provisional Orders (No. 1).	–	–	15 May		
Mr. Darwin (discharged, 12th June).	2				4. Accrington Gas and Water [*Lords*].	13 July				
Mr. A. Holden (discharged, 26th June) (added, 12th July).	12				5. Local Government Provisional Orders (No. 4).	–	–	–	–	Withdrawn from Group.
Mr. Hugh Hoare (added, 17th May) (discharged, 29th June) (added, 12th July).	14				6. Local Government Provisional Orders (No. 6).	–	–	–	–	Withdrawn from Group.
Mr. Scott Montagu (added, 12th June) (discharged, 10th July) (added, 12th July).	17				7. Local Government Provisional Orders (No. 7.)	–	–	–	–	Provisional Orders confirmed, 21st June.
Mr. Egerton Allen (added, 26th June) (discharged, 12th July).	10				8. Brighton Marine Palace and Pier [*Lords*].	–	–	12 June		
Mr. Ballantine (added, 29th June) (discharged, 7th July)	2				9. Local Government Provisional Orders (No. 8).	–	–	–	–	Provisional Orders confirmed, 20th June.
Mr. Fuller Maitland (added, 7th July) (discharged, 12th July).	4				10. Water Provisional Orders (No. 2).	–	–	–	–	Provisional Orders confirmed, 22nd June. Divided into two Bills.
Sir E. Hill (added as Chairman, 10th July) (discharged, 12th July).	3				11. Local Government Provisional Orders (No. 13).	–	–	–	–	Provisional Orders confirmed, 12th July.
Viscount Chelsea (added, 10th July) (discharged, 12th July).	3									
Mr. Bonham-Carter (Referee) (added, 17th May) (discharged, 26th June) (added, 12th July).	11									

RETURN of PRIVATE BILLS which have been treated as Opposed Bills—*continued.*

NAMES of MEMBERS Selected.	Number of Days on which each Member attended.	Number of Days on which each Committee sat.	First Sitting of the Committee.	Last Sitting of the Committee.	NAMES of BILLS.	Preamble Proved.	Preamble *not* Proved.	Referred back, as having become Unopposed.	Withdrawn.	REMARKS.
GROUP E.	–	8	27 June	10 Aug.	1. Bilston Commissioners Water [*Lords*].	–	–	27 June		
Mr. Samuel Smith (Chairman).	8				2. Crystal Palace District Gas [*Lords*].	29 June				
Mr. Cavendish Bentinck).	8				3. Metropolitan Police Provisional Order.	–	–	29 June		
Mr. Channing (discharged, 17th July).	3				4. Bristol Corporation [*Lords*].	–	–	4 July		
Mr. Wingfield Digby	6				5. Belfast Water [*Lords*]	4 July				
Mr. Schwann (added, 17th July).	5				6. Salmon Fishery Provisional Order.	–	–	4 July		
Mr. Bonham-Carter (Referee).	8				7. Blackrock and Kingstown Drainage Improvement [*Lords*].	18 July	–	–	–	Re-committed, an New Claus added.
					8. Education Provisional Order.	–	–	25 July		

Committees to draw up Reasons for disagreeing to Lords' Amendments.

NAMES of MEMBERS Selected.	Number of Days on which each Member attended.	Number of Days on which each Committee sat.	First Sitting of the Committee.	Last Sitting of the Committee.	NAMES of BILLS.	Preamble Proved.	Preamble *not* Proved.	Referred back, as having become Unopposed.	Withdrawn.	REMARKS.
Sir John Lubbock (Chairman).	1	1	25 July	–	London County Council (General Powers).	–	–	–	–	Reasons assigned.
Mr. Henry H. Fowler	0									
Mr. Mundella - -	0									
Sir Walter Foster -	0									
Mr. James Stuart -	1									
Mr. Benn - - -	1									
Mr. Majoribanks -	0									
Mr. Buxton (Chairman).	1	1	10 Aug.	–	London Improvements -	–	–	–	–	Reasons assigned.
Mr. Henry H. Fowler	0									
Sir John Lubbock -	1									
Mr. James Stuart -	1									
Mr. Benn - - -	1									
Mr. James Rowlands	0									
Mr. Pickersgill - -	0									
Mr. Causton - -	0									

RETURN of PRIVATE BILLS which have been treated as Opposed Bills—*continued.*

Bills referred to Select Committees nominated partly by the House and partly by the Committee of Selection.

NAMES of MEMBERS Selected.	Number of Days on which each Member attended.	Number of Days on which each Committee sat.	First Sitting of the Committee.	Last Sitting of the Committee.	NAMES of BILLS.	Preamble Proved.	Preamble *not* Proved.	Referred back, as having become Unopposed.	Withdrawn.	REMARKS.
Sir Herbert Maxwell (Chairman).	2	2	9 June	14 June	County of the City of Glasgow Bill.	14 June				
Sir Charles Cameron -	2									
Mr. Donald Crawford -	1									
Mr. Barran - - -	1	–	–	–	- - - - -	–	–	–	–	Nominated by the Committee of Selection.
Sir William Houldsworth	1									
		2	9 June	15 June	Local Government Provisional Order (Poor Law) Bill.	–	–	–	–	Provisional Order confirmed, 15th June.
Sir William Hart Dyke (Chairman).	2	–	–	–	- - - - -	–	–	–	–	Nominated by the Committee of Selection.
Mr. Baldwin - -	2									
Mr. Billson - - -	2									
Mr. Brunner - -	2									
Sir William Ingram -	2	–	–	–	- - - - -	–	–	–	–	Nominated by the Committee of Selection.
		8	27 Mar.	25 April	London County Council (General Powers Bill).	20 April				
Mr. Stuart - Wortley (Chairman) (added, 30th March).	7	–	–	–	- - - - -	–	–	–	–	Nominated by the Committee of Selection.
Mr. Benn (added, 10th April).	7									
Mr. Graham - -	8									
Mr. Kimber - - -	8									
Mr. James Rowlands -	8									
Mr. Stuart (discharged, 10th April).	1									
Mr. Snape - - -	7									
Mr. Barran - - -	8									
Sir William Hart Dyke (discharged, 30th March).	1	–	–	–	- - - - -	–	–	–	–	Nominated by the Committee of Selection.
Mr. Lees Knowles -	8									
Mr. Philip Stanhope -	8									
		9	16 May	13 June	London Improvements Bill.	13 June				
Sir James Fergusson (Chairman).	9	–	–	–	- - - - -	–	–	–	–	Nominated by the Committee of Selection.
Mr. Benn - - -	9									
Mr. Brodie Hoare -	9									
Mr. Kimber - -	8									
Mr. James Rowlands -	9									
Mr. Snape - - -	9									
Mr. Birrell (added, 2nd June).	3									
Mr. Hargreaves Brown	9	–	–	–	- - - - -	–	–	–	–	Nominated by the Committee of Selection.
Mr. Leake - - -	6									
Mr. Stuart Rendel (discharged, 2nd June).	2									

RETURN of PRIVATE BILLS which have been treated as Opposed Bills—*continued.*

NAMES of MEMBERS Selected.	Number of Days on which each Member attended.	Number of Days on which each Committee sat.	First Sitting of the Committee.	Last Sitting of the Committee.	NAMES of BILLS.	Preamble Proved.	Preamble *not* Proved.	Referred back, as having become Unopposed.	Withdrawn.	REMARKS.
Police and Sanitary Regulations:										
Mr. Walter Long (Chairman).	39	43	9 Mar.	11 July	1. Blackpool Improvement	29 Mar.				
					2. Leeds Corporation Consolidation and Improvement.	1 June				
The Marquess of Carmarthen (added, 14th April).	20				3 Aberdeen Corporation	5 May				
Mr. Diamond (added, 11th April).	14				4. Ashton-under-Lyne Corporation.	4 May				
Dr. Farquharson (discharged, 11th April).	8				5. Barnoldswick Local Board.	5 May				
Mr. Kenrick (acted twice as Chairman).	26				6. Edinburgh Improvement.	9 May				
Mr. Mallock - -	18				7. Fleetwood Improvement.	29 June				
Sir Francis S. Powell (discharged, 17th March) (acted once as Chairman).	1				8. Greenock Corporation	13 June				
					9. Harrogate Corporation	1 June				
Mr. Roe - - -	31				10. Hornsey Local Board	–	–	–	16 May	
Dr. Tanner (discharged, 11th April).	1				11. Liverpool Corporation	9 June				
Mr. Alfred Thomas (Glam. E.).	30				12. St. Helens Corporation.	21 June				
Mr. Wason (added, 11th April).	29				13. West Ham Corporation.	29 June				
					14. Wigan Corporation -	1 June				
Mr. Henry J. Wilson (acted once as Chairman).	29				15. Stalybridge and Dukinfield Sewerage.	–	1 June			
Mr. Hornby (added, 11th April) (discharged, 14th April).	1									
Mr. Yerburgh (added, 17th March) (discharged, 11th April).	5									
Mr. Arnold Morley (Chairman).	1	1	8 Mar.	8 Mar.	Post Office (Acquisition of Sites).	8 Mar.				
Mr. Kenrick - -	1									
Sir James Whitehead -	1									
Mr. Yerburgh - -	0									
Mr. Jacob Bright -	0									
Mr. Colman - -	1	–	–	–	- - - - -	–	–	–	–	Nominated by the Committee of Selection.
Sir Edward Hill - -	0									
Sir Walter Foster (Chairman).	2	2	17 Mar.	21 Mar.	Suffolk County Council Committee (Borrowing Powers).	21 Mar.				
Mr. Quilter - - -	1									
Mr. Francis Stevenson -	2									
Mr. Mount - - -	2	–	–	–	- - - - -	–	–	–	–	Nominated by the Committee of Selection.
Mr. Rathbone - -	2									
Mr. Attorney General (Chairman).	1	1	1 Sept.	–	Metropolis Management (Plumstead and Hackney).	1 Sept.				
Colonel Hughes - -	1									
Mr. Provand - -	1									
Mr. Rawson Shaw -	1	–	–	–	- - - - -	–	–	–	–	Added by the Committee of Selection.
Sir George Sitwell -	1									

House of Commons,
January 1894.

C. E. Austen Leigh,
Principal Clerk of Committees.

UNOPPOSED PRIVATE BILLS (1893).

RETURN of all PRIVATE BILLS which, in the Session of 1893, have been referred by the Committee of Selection, or by the General Committee on Railway and Canal Bills, to the CHAIRMAN of the COMMITTEE of WAYS and MEANS, together with the Names of the Members who Served on each Committee, the Number of Days on which each Committee sat, and the Number of Days on which each Member Attended (in continuation of Parliamentary Paper, No. 0.143, of Session 1892).

NAME OF BILL.	Number of Days on which each Committee sat.	NAMES OF MEMBERS.
Aberdeen University [*Lords*]	1	Mr. Mellor. Mr. Parker Smith.
Aire and Calder Navigation [*Lords*]	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Altrincham Gas (Tramways)	1	Mr. Mellor. Mr. J. W. Sidebotham. Mr. Chandos Leigh (Referee).
Ayr Harbour [*Lords*]	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Barking Town Wharf [*Lords*]	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Barry Railway	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Barry Railway (Re-committed Bill)	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Belfast Castle (Cave Hill Footpath) [*Lords*]	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Belfast Harbour Commissioners [*Lords*]	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Bilston Commissioners (Water) [*Lords*]	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Birmingham Canal [*Lords*]	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Blackpool, St. Anne's, and Lytham Tramways	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Bodmin Water	2	Mr. Mellor. Mr. Owen. Mr. Chandos Leigh (Referee).
Bolton Corporation Tramways	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Brean Down Harbour and Railway [*Lords*]	1	Mr. Mellor. Mr. Chandos Leigh (Referee).

RETURN of Private Bills, treated as Unopposed Bills—*continued.*

NAME OF BILL.	Number of Days on which each Committee sat.	NAMES OF MEMBERS.
Brechin and Edzell District Railway [*Lords*] -	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Brighton and Rottingdean Seashore Electric Tramroad.	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Brighton Marine Palace and Pier [*Lords*] - -	1	Mr. Mellor. Mr. Bonham-Carter (Referee).
Brighton, Rottingdean, and Newhaven Direct Railway (Extension of Time) [*Lords*].	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Bristol Corporation [*Lords*] - - - - -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Buenos Ayres and Pacific Railway Company [*Lords*].	1	Mr. Shiress Will. Mr. Chandos Leigh (Referee).
Caledonian Railway - - - - - -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Cheadle Railway, Mineral, and Land Company (Extension of Time) [*Lords*].	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
City of London Electric Lighting - - -	1	Mr. Mellor. Mr. Alban Gibbs. Mr. Chandos Leigh (Referee).
Cleveland Extension Mineral Railway [*Lords*] -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Continental Metropolitan Tramways Company [*Lords*].	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Cork and Fermoy, and Waterford and Wexford Railway.	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Costa Rica Railway Company [*Lords*] - - -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Croydon Corporation [*Lords*] - - - -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Derry City and County Railway [*Lords*] - -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Donegal Railway [*Lords*] - - - - -	1	Mr. Mellor. Mr. Bonham-Carter (Referee).
Dublin Corporation [*Lords*] - - - -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Dublin Distillers Company [*Lords*] - - -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Dublin (South) City Market [*Lords*] - -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
East Fife Central Railway [*Lords*] - - -	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).

RETURN of Private Bills, treated as Unopposed Bills—*continued.*

NAME OF BILL.	Number of Days on which each Committee sat.	NAMES OF MEMBERS.
Folkestone Corporation [*Lords*]	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Frimley and Farnborough District Water [*Lords*]	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Garve and Ullapool Railway	1	Mr. Parker Smith. Mr. Chandos Leigh (Referee).
General Life and Fire Assurance Company [*Lords*].	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Gifford and Garvald Railway (Deviation)	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Glasgow and South Western Railway Bill	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Glasgow Corporation	1	Mr. Mellor. Dr. Cameron. Mr. Chandos Leigh (Referee).
Glasgow, Yoker, and Clydebank Railway	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Govan Burgh (Tramways)	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Great Eastern Railway (General Powers) [*Lords*]	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Great Eastern Railway (Cambridge New Line, &c.) [*Lords*]	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Great Northern Railway [*Lords*]	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Great North of Scotland Railway	2	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Guardian Assurance Company [*Lords*]	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Guisely, Yeadon, and Headingley Railway (Abandonment).	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Harrow Road and Paddington Tramways (Extension of Time).	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Highland Railway	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Hunslet Railway [*Lords*]	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Imperial Continental Gas Association [*Lords*]	1	Mr. Mellor. Mr. Parker Smith.

RETURN of Private Bills, treated as Unopposed Bills—*continued.*

NAME OF BILL.	Number of Days on which each Committee sat.	NAMES OF MEMBERS.
Kensington and Knightsbridge Electric Lighting Company.	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Lancashire, Derbyshire, and East Coast Railway [*Lords*].	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Lancashire and Yorkshire Railway - - -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Latimer Road and Acton Railway (Extension of Time).	1	Mr. Mellor. Mr. Parker Smith.
Law Life Assurance Society [*Lords*] - -	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
London and Blackwall Railway - - -	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
London County Council (Money) - - -	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
London, Deptford, and Greenwich Tramways -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
London Hydraulic Power Company - - -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
London and North Western Railway - -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Manchester Corporation [*Lords*] - - -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Manchester Corporation (Ship Canal) [*Lords*] -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Manchester, Sheffield, and Lincolnshire Railway	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Manchester Ship Canal (Additional Capital, &c.) [*Lords*].	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Manchester Ship Canal (Surplus Lands) - -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Mercantile Bank of India (Limited) - - -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Mersey Docks and Harbour Board (Tranmere Lands) [*Lords*].	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Mersey Docks and Harbour Board (Various Powers) [*Lords*].	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).

RETURN of Private Bills, treated as Unopposed Bills—*continued.*

NAME OF BILL.	Number of Days on which each Committee sat.	NAMES OF MEMBERS.
Midland and Great Northern Railway Companies (Eastern and Midlands Railway).	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Midland Railway - - - - - - -	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Mid-Lothian County Buildings [*Lords*] - -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Mutual Life Assurance Society [*Lords*] - -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
New Swindon Gas [*Lords*] - - - -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
North Cornwall Railway [*Lords*] - - -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
North West Central Railway (Abandonment) -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Paddington Recreation Ground - - -	1	Mr. Mellor. Mr. John Aird. Mr. Chandos Leigh (Referee).
Perth Improvement [*Lords*] - - - -	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Plymouth, Devonport, and South Western Junction Railway [*Lords*].	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Pontypridd Local Board (Gas) [*Lords*] - -	1	Mr. Mellor. Mr. Bonham-Carter (Referee).
Portsea Island Building Society [*Lords*] - -	1	Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Rathmines and Rathgar Water and Improvement [*Lords*].	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Retford, Rotherham, and Barnsley Railway [*Lords*]. Changed from "Sutton, Rotheram, and Barnsley Railway."	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Runcorn Commissioners [*Lords*] "Changed from Runcorn Water."	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Rylands' Estate [*Lords*] - - - - -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Salford Improvement [*Lords*] - - - -	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Scottish Provident Institution [*Lords*] - -	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Sheffield Corporation [*Lords*] - - - -	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).

RETURN of Private Bills, treated as Unopposed Bills—*continued.*

NAME OF BILL.	Number of Days on which each Committee sat.	NAMES OF MEMBERS.
Sheffield Corporation (Water) [*Lords*]	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
South Eastern Railway [*Lords*]	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
South Level Commissioners [*Lords*]	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Staines and Egham District Gas [*Lords*]	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Stirling Water	1	Mr. Mellor. Mr. Jacks. Mr. Chandos Leigh (Referee).
St. George the Martyr, Southwark (Rector's Rate) [*Lords*].	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
St. Martin's Rectory (Birmingham) [*Lords*]	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Stockton-on-Tees Corporation (Gas) [*Lords*]	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Todmorden Local Board Gas Purchase [*Lords*]	1	Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Towcester and Buckingham Railway (Abandonment).	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Warkworth Harbour [*Lords*]	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Waterford and Limerick Railway [*Lords*]	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Water of Leith Purification and Sewerage [*Lords*].	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Weaver Navigation [*Lords*]	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
West Hampshire Water	1	Mr. Mellor. Mr. W. W. B. Beach. Mr. Chandos Leigh (Referee).
Weston-super-Mare Grand Pier	1	Mr. Mellor. Sir Richard Paget. Mr. Chandos Leigh (Referee).
Wolverhampton Gas [*Lords*]	1	Mr. Mellor. Mr. Chandos Leigh (Referee).

PROVISIONAL ORDERS (1893).

NAME OF BILL.	Number of Days on which each Committee sat.	NAMES OF MEMBERS.
Commons Regulation Provisional Order (West Tilbury).	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Education Provisional Order Confirmation (London) [*Lords*].	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Education Provisional Order Confirmation (London (No. 2) [*Lords*].	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Electric Lighting Provisional Orders (No. 2) -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Electric Lighting Provisional Orders (No. 3) -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Electric Lighting Provisional Orders (No. 4) -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Electric Lighting Provisional Order (No. 5) [*Lords*].	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Electric Lighting Provisional Order (No. 6) [*Lords*].	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Electric Lighting Provisional Order (No. 7) -	1	Mr. Mellor. Mr. Chandos Leigh (Referee)
Elementary Education Provisional Orders Confirmation (Chiswick, &c.) [*Lords*].	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Gas Orders Confirmation (Bromyard, &c.) [*Lords*]	1	Mr. Mellor. Mr. Parker Smith.
Gas Orders Confirmation (Newent, &c.) [*Lords*]	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Housing of the Working Classes (Edinburgh) Provisional Order.	1	Mr. Mellor. The Lord Advocate. Mr. Chandos Leigh (Referee).
Local Government Provisional Order - -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Local Government Provisional Orders (No. 2) -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Local Government Provisional Orders (No. 3) -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Local Government Provisional Orders (No. 4) -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Local Government Provisional Orders (No. 5) -	1	Mr. Mellor. Mr. Parker Smith. Mr. Chandos Leigh (Referee).
Local Government Provisional Orders (No. 6) -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Local Government Provisional Orders (No. 9) -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).

RETURN of Private Bills, treated as Unopposed Bills—*continued.*

NAME OF BILL.	Number of Days on which each Committee sat.	NAMES OF MEMBERS.
Local Government Provisional Orders (No. 10) -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Local Government Provisional Orders (No. 11) -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Local Government Provisional Orders (No. 12) -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Local Government Provisional Orders (No. 14) -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Local Government Provisional Orders (No. 15) -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Local Government Provisional Orders (No. 16) -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Local Government Provisional Orders (No. 17) -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Local Government Provisional Order (Housing of Working Classes).	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Local Government Provisional Orders (Housing of Working Classes) (No. 2).	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Local Government (Ireland) Provisional Order (No. 1).	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Local Government (Ireland) Provisional Order (No. 2).	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Local Government (Ireland) Provisional Order (No. 3).	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Local Government (Ireland) Provisional Order (No. 4).	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Local Government (Ireland) Provisional Order (No. 5).	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Local Government (Ireland) Provisional Order (No. 6).	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Local Government (Ireland) Provisional Order (No. 7).	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Local Government (Ireland) Provisional Order (No. 8).	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Local Government (Ireland) Provisional Order (No. 9).	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Metropolitan Commons Provisional Order (Orpington).	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Military Lands Provisional Orders - - -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Metropolitan Police Provisional Order - -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Oyster and Mussel Fishery Provisional Order Confirmation [*Lords*].	1	Mr. Mellor. Mr. Chandos Leigh (Referee).

RETURN of Private Bills, treated as Unopposed Bills—*continued.*

NAME OF BILL.	Number of Days on which each Committee sat.	NAMES OF MEMBERS.
Pier and Harbour Provisional Orders (No. 1) -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Pier and Harbour Provisional Orders (No. 2) -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Pier and Harbour Provisional Orders (No. 3) -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Pier and Harbour Provisional Orders (No. 4) -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Pilotage Provisional Orders - - - - -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Railway Rates and Charges Provisional Order (Cranbrook and Paddock Wood Railway, &c.)	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Salmon Fishery Provisional Order - - -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Tramways Provisional Order - - - - -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).
Water Provisional Orders (No. 1) - - -	1	Mr. Mellor. Mr. Chandos Leigh (Referee).

UNOPPOSED PRIVATE BILLS (1893).

NAMES OF MEMBERS.	Number of Days on which each Member sat.
Mr. Mellor	39
Mr. Chandos Leigh	38
Mr. Parker Smith	18
Mr. Shiress Will	1
Sir Richard Paget	1
Mr. J. W. Sidebotham	1
Mr. W. W. B. Beach	1
Mr. Jacks	1
Mr. John Aird	1
Sir Charles Cameron	1
Mr. Owen	1
The Lord Advocate	1
Mr. Alban Gibbs	1
Mr. Bonham-Carter	1

Department of Chairman of Committee of Ways and Means, August 1893.

L. T. Le Marchant.

GENERAL SUMMARY of Returns relating to Private Bills for Session 1893–4.

(A.)—The Number of Private Bills *introduced in the House of Commons*	94
(B.)—The Number of Private Bills brought from the House of Lords (*originating in that House under Standing Order* 79)	80
(C.)—Estate Bills, &c., brought from the Lords	1
TOTAL	175
(D.)—The Number of Private Bills which have received the Royal Assent	165
(E.)—The Number of Private Bills which have been treated as Opposed, or classified in Groups by the Committee of Selection, or by the General Committee on Railway and Canal Bills	112
(F.)—The Number of Private Bills referred to the Chairman of Ways and Means by the Committee of Selection, or by the General Committee on Railway and Canal Bills	158

Note.—This does not include 5 Railway Rates and Charges Provisional Order Bills referred to a Joint Committee of Lords and Commons.

House of Commons, January 1894.

C. E. Austen Leigh,
Principal Clerk of Committees.

PRIVATE BILLS.

RETURNS of the Number of PRIVATE BILLS introduced and brought from the House of Lords, and of ACTS passed in the Session of 1893-4; of PRIVATE BILLS, treated as Opposed by the Committee of Selection; and of Unopposed PRIVATE BILLS referred to the Chairman of the Committee of Ways and Means (in continuation of Parliamentary Paper, No. 0.143, of Session 1892).

(*Dr. Farquharson.*)

1893-4.

0.172.

Under 3 *oz.*

RETURN to an Order of the Honourable The House of Commons, dated 2 January 1894;—*for*,

RETURN "of the Number of PUBLIC BILLS, distinguishing Government from other Bills, introduced into this House, or brought from the House of Lords, during the Session of 1893–94; showing the Number which received the Royal Assent; the Number which were Passed by this House, but not by the House of Lords; the Number Passed by the House of Lords, but not by this House; and distinguishing the Stages at which such Bills as did not receive the Royal Assent were Dropped or Postponed and Rejected in either House of Parliament (in continuation of Parliamentary Paper, No. 0.150, of Session 1892)."

(*Dr. Farquharson.*)

1893–94.

RETURN of the Number of PUBLIC BILLS, distinguishing Government from other Bills, introduced into this House, or brought from the House of Lords, during the Session of 1893–94; showing the Number which received the Royal Assent; the Number which were Passed by this House, but not by the House of Lords; the Number Passed by the House of Lords, but not by this House; and distinguishing the Stages at which such Bills as did not receive the Royal Assent were Dropped or Postponed and Rejected in either House of Parliament (in continuation of Parliamentary Paper, No. 0.150, of Session 1892).

SESSION 1893–94.

BILLS WHICH RECEIVED THE ROYAL ASSENT.

N.B.—Bills marked thus (*) are Government Bills.

*Appeals (Formâ Pauperis) [*Lords*].
*Army (Annual).

Barbed Wire Fences.
*Burgh Police (Scotland) Act (1892).
Burghs Gas Supply (Scotland) Act (1876) Amendment.

*Cholera Hospitals (Ireland).
*Coinage (No. 2).
*Colonial Acts Confirmation [Lords].
*Companies (Winding-up) [*Lords*].
*Congested Districts Board (Ireland (No. 3),
*Consolidated Fund (No. 1).
*Consolidated Fund (No. 2).
*Consolidated Fund (No. 3).
*Consolidated Fund (No. 4).
*Consolidated Fund (Appropriation).
*Contagious Diseases (Animals) (Swine Fever).
*Conveyance of Mails.
*County of the City of Glasgow.
County Surveyors (Ireland) [*Lords.*]
*Customs and Inland Revenue.

Day Industrial Schools (Scotland).
*Duchy of Cornwall.

*East India Loan (10,000,000*l.*)
*Elementary Education (Blind and Deaf Children).
*Elementary Education (School Attendance).
*Expiring Laws Continuance.

*Fertilizers and Feeding Stuffs.
Friendly Societies' Act (1875) Amendment.

*Housing of the Working Classes Act (1890) Amendment.

*Improvement of Land (Scotland).
Industrial and Provident Societies.
*Irish Education Act (1892) Amendment (No. 2).
*Isolation Hospitals [*Lords*].
*Land Tax Commissioners' Names.
*Law of Commons Amendment [*Lords*].
Law of Distress (Ireland).
*Light Railways (Ireland).
Liverpool Court of Passage.
*Local Authorities Loans (Scotland) Act (1891) Amendment.
*Local Government (England and Wales).

*Madras and Bombay Armies [*Lords*].
Married Women's Property Act (1882) Amendment.
Metropolis Management (Plumstead and Hackney).
Municipal Corporations Act (1882) Amendment.

*National Debt Redemption.
*Naval Defence Amendment.
*North Sea Fisheries.

Police Acts Amendment.
Police Disabilites Removal.
*Post Office (Acquisition of Sites).
*Prison (Officers' Superannuation) [No. 2].
*Public Authorities Protection [*Lords*].
Public Health (London) Act (1891) Amendment.
Public Libraries Act (1892) Amendment.
*Public Works Loans.
*Public Works Loans (No. 2).
*Public Works Loans (No. 4).

*Railway Servants (Hours of Labour).
Reformatory Schools [*Lords*].
Reformatory Schools (Scotland).
*Regimental Debts (Consolidation).
*Rivers Pollution Prevention [*Lords*].

*Sale of Goods [Lords].
*Savings Banks.
*Seal Fishery (North Pacific) [*Lords*].
*Sheriff Courts Consignations (Scotland).
Shop Hours Act (1892) Amendment (No. 2).
*Statute Law Revision (No. 1) [*Lords*].
*Statute Law Revision (No. 2) [*Lords*].
Statutory Rules Procedure.
Suffolk County Council Committee (Borrowing Powers).

Trade Union Provident Funds.
Treasury Chest Fund.
Trustee (Consolidation) [*Lords*].

Voluntary Conveyances [*Lords*].

Weights and Measures.

PROVISIONAL ORDER BILLS WHICH RECEIVED THE ROYAL ASSENT.

Title of Bill.
*Canal Rates, Tolls and Charges Provisional Order (Leeds and Liverpool Canal).
*Canal Rates, Tolls and Charges Provisional Order (Navigation of the Rivers Aire and Calder).
*Canal Tolls and Charges Provisional Order (Grand Junction Canal).
*Canal Tolls and Charges Provisional Order (Warwick and Birmingham Canal).
*Commons Regulation Provisional Order (West Tilbury).
*Education Provisional Order Confirmation (London).
*Educational Provisional Order Confirmation (London) (No. 2) [*Lords*].
*Electric Lighting Provisional Order (No. 1).
*Electric Lighting Provisional Orders (No. 2).
*Electric Lighting Provisional Orders (No. 3).
*Electric Lighting Provisional Orders (No. 4)
*Electric Lighting Provisional Order (No. 5) [*Lords*].
*Electric Lighting Provisional Order (No. 6) [*Lords*].
*Electric Lighting Provisional Order (No. 7).
*Elementary Education Provisional Orders Confirmation (Chiswick, &c.) [*Lords*].
*Gas Orders Confirmation (Bromyard, &c.) [*Lords*].
*Gas Orders Confirmation (Newent, &c.) [*Lords*].
*Housing of the Working Classes (Edinburgh) Provisional Order.
*Local Government (Ireland) Provisional Order (No. 1).
*Local Government (Ireland) Provisional Order (No. 2).
*Local Government (Ireland) Provisional Order (No. 3).
*Local Government (Ireland) Provisional Order (No. 4).
*Local Government (Ireland) Provisional Order (No. 5).
*Local Government (Ireland) Provisional Order (No. 6).
*Local Government (Ireland) Provisional Order (No. 7).
*Local Government (Ireland) Provisional Order (No. 8).
*Local Government (Ireland) Provisional Order (No. 9).
*Local Government Provisional Order.
*Local Government Provisional Orders (No. 2).
*Local Government Provisional Orders (No. 3).
*Local Government Provisional Orders (No. 4).
*Local Government Provisional Orders (No. 5).
*Local Government Provisional Orders (No. 6).
*Local Government Provisional Orders (No. 7).
*Local Government Provisional Orders (No. 8).
*Local Government Provisional Orders (No. 9).
*Local Government Provisional Orders (No. 10).
*Local Government Provisional Orders (No. 11).
*Local Government Provisional Orders (No. 12).
*Local Government Provisional Orders (No. 13).
*Local Government Provisional Orders (No. 14).
*Local Government Provisional Orders (No. 15).
*Local Government Provisional Orders (No. 16).
*Local Government Provisional Orders (No. 17).
*Local Government Provisional Order (Housing of Working Classes).
*Local Government Provisional Orders (Housing of Working Classes) (No. 2).
*Metropolitan Commons Provisional Order (Banstead).
*Metropolitan Commons Provisional Order (Orpington).
*Metropolitan Police Provisional Order.
*Military Lands Provisional Orders.
*Oyster and Mussel Fishery Provisional Order Confirmation [*Lords*].
*Pier and Harbour Provisional Orders (No. 1).
*Pier and Harbour Provisional Orders (No. 2).
*Pier and Harbour Provisional Orders (No. 3).
*Pier and Harbour Provisional Orders (No. 4).
*Pilotage Provisional Orders.
*Railway Rates and Charges Provisional Order (Cranbrook and Paddock Wood Railway, &c.)
*Salmon Fishery Provisional Order.
*Tramways Orders Confirmation (No. 2) [*Lords*].
*Tramways Provisional Orders.
*Water Provisional Orders (No. 1).
*Water Provisional Orders (No. 2).
*Water Provisional Order (No. 3).

Government Bills, 51; Provisional Order Bills, 63; other Bills, 25 - Total - - 139

BILLS WHICH WERE INTRODUCED INTO, BUT NOT PASSED BY, THE COMMONS.

Title of Bill.	Stage at which they were Dropped, Postponed, or Rejected, &c.
Abolition of Grocers' Licences (Scotland)	Second Reading dropped.
*Accidents Notification	Second Reading dropped.
Advertisements	Second Reading dropped.
Agricultural Education in Elementary Schools	Order for Second Reading discharged.
Agricultural Holdings	Order for Second Reading discharged.
Agricultural Holdings (Owners' and Occupiers' Rates).	Second Reading dropped.
Agricultural Labourers' Dwellings	Second Reading dropped.
Allotments and Small Holdings (Public Authorities).	Order for Second Reading discharged.
Arbitration	Second Reading dropped.
Arbitration Act (1889) Amendment	Second Reading dropped.
Architects' Registration	Second Reading dropped.
Artificial Manures, &c., Adulteration	Second Reading dropped.
Assistant County Surveyors (Ireland)	Committee (Progress) dropped.
Ballot Act (1872) Amendment	Second Reading dropped.
Barge Owners, &c., Liability	Order for Second Reading discharged.
Barge Owners, &c., Liability (No. 2)	Order for Second Reading discharged.
Beer Adulteration	Second Reading dropped.
Boards of Conciliation	Second Reading dropped.
Building Feus and Leases (Scotland)	Second Reading dropped.
Building Leases (Highlands of Scotland)	Order for Second Reading discharged.
Building Societies	Reported from Select Committee without Amendment.
*Building Societies (No. 2)	Order for Committee discharged.
Building Societies (No. 3)	Reported from Select Committe without Amendment.
Building Societies Act (1874) Amendment	Reported from Select Committee without Amendment.
Burials	Order for Second Reading discharged.
Canals Municipalization	Second Reading dropped.
Carriage of Agricultural Products (Fair Rates)	Second Reading dropped.
Carriers	Order for Second Reading discharged.
Carriers (Ireland) Acts Amendment	Second Reading dropped.
Casualties Restriction (Scotland)	Second Reading dropped.
Casualties (Scotland)	Second Reading dropped.
Cathedral Churches	Second Reading dropped.
Chaff Cutting Machines	Order for Committee discharged.
Charity Commissioners (Inquiries)	Order for Second Reading discharged.
Cheap Trains (London)	Committed to a Select Committee.
Cheese Sale	Committee dropped.

Sess. 1893–94.—Bills which were Introduced into, but not Passed by, the Commons—*continued.*

Title of Bill.	Stage at which they were Dropped, Postponed, or Rejected, &c.
Church Building Acts (Compulsory Powers Repeal)	Order for Second Reading discharged.
Church of Scotland	Second Reading dropped.
Church of Scotland (Constitution)	Second Reading dropped.
Church of Scotland Reference	Second Reading dropped.
Civil and Religious Liberty Extension	Second Reading dropped.
Civil Services (East India)	Order for Second Reading discharged.
Clare Infirmary	Second Reading dropped.
Clubs Registration	Committee dropped.
Clubs Registration and Regulation (Ireland)	Second Reading dropped.
Coal Mines Regulation Act (1887) Amendment	Second Reading dropped.
Coal Mines Regulation Act (1887) Amendment (No. 2).	Second Reading dropped.
*Coinage	Order for Second Reading dropped.
Commons Acts Amendment	Second Reading dropped.
Congested Districts Board (Ireland)	Second Reading dropped.
Congested Districts Board (Ireland) (No. 2)	Second Reading dropped.
Consecration of Churchyards Act (1867) Amendment.	Second Reading dropped.
*Conspiracy and Breach of the Peace	Order for Second Reading discharged.
*Conspiracy Law Amendment	Second Reading dropped.
Constitution of Parliament	Second Reading dropped.
Contagious Diseases (Animals) Act (1878) Amendment.	Second Reading dropped.
Contagious Diseases (Animals) Act [1884] Amendment.	Second Reading dropped.
Copyhold Enfranchisement	Second Reading dropped.
Coroners' Act (1887) Amendment	Second Reading dropped.
Corporate Associations (Property)	Second Reading dropped.
Cotton Cloth Trade Acts Amendment	Second Reading dropped.
County Councils (Ireland)	Second Reading dropped.
Criminal Law and Procedure (Ireland) Act (1887) Repeal.	Second Reading dropped.
Crofters' Holdings (Scotland) Act (1886) Amendment.	Second Reading dropped.
Crofters' Holdings (Scotland) Acts Amendment	Second Reading dropped.
Crofters' Holdings (Scotland) Acts Extension	Second Reading dropped.
*Crown Lands	Order for Second Reading discharged.
Drainage Separation	Second Reading dropped.
Early Closing	Second Reading dropped.
Eight Hours	Second Reading dropped.
Elementary Education (Exemption from School Attendance).	Order for Second Reading discharged.
Employers' Liability (No. 2)	Second Reading dropped.
*Established Church (Wales)	Order for Second Reading discharged.
Evicted Tenants (Ireland)	Adjourned Debate on Second Reading dropped.
Factory and Workshop Act (1891) Amendment	Committee dropped.
Farm Servants (Scotland)	Second Reading dropped.

Sess. 1893-94.—Bills which were Introduced into, but not Passed by, the Commons—*continued.*

Title of Bill.	Stage at which they were Dropped, Postponed, or Rejected, &c.
*Fatal Accidents Inquiry (Scotland)	Order for Committee dropped.
Fines in lieu of Imprisonment	Second Reading dropped.
Fire Brigade (Exemption from Juries)	Adjourned Debate on Second Reading dropped.
Fire Inquests	Second Reading dropped.
Firms Registration	Order for Second Reading dropped.
Foreign and Colonial Fruit	Second Reading dropped.
Foreign and Colonial Meat	Second Reading dropped.
Foreign and Colonial Meat (No. 2)	Second Reading dropped.
Foreign and Colonial Meat (No. 3)	Second Reading dropped.
Foreign Goods (Mark of Origin)	Second Reading dropped.
Foreign Goods (Mark of Origin) (No. 2)	Second Reading dropped.
Foreign Meat	Second Reading dropped.
Government of Towns (Ireland)	Second Reading dropped.
Ground Game	Order for Second Reading discharged.
Habeas Corpus (Ireland)	Second Reading dropped.
Handloom Weavers (Ireland)	Second Reading dropped.
Heritable and Movable Succession in Scotland	Second Reading dropped.
Heritable Securities (Scotland)	Second Reading dropped.
Hop Substitutes	Order for Second Reading discharged.
Hours of Labour	Second Reading dropped.
Hours of Labour (Crown, &c. Servants)	Second Reading dropped.
Hours of Labour (Railway Servants)	Order for Second Reading discharged.
Housing of the Working Classes	Order for Second Reading discharged.
Housing of the Working Classes (No. 2)	Second Reading dropped.
Hypothec	Order for Second Reading discharged.
Industrial and Provident Societies Act (1893) Amendment.	Second Reading dropped.
Industrial and Provident Societies (Purchase of Fee Simple).	Second Reading dropped.
Insurance of Children Registration (Scotland)	Second Reading dropped.
Intoxicating Liquors Local Veto (Ireland)	Order for Second Reading discharged.
Intoxicating Liquors on Sunday (Hours of Sale)	Order for Second Reading discharged.
Irish Education Act (1892) Amendment	Second Reading dropped.
Irish Police Enfranchisement	Second Reading dropped.
Judicial Rents, &c. (Ireland)	Second Reading dropped.
Judicial Rents (Ireland) Temporary Adjustment	Second Reading dropped.
Juries Acts (Ireland) Amendment	Second Reading dropped.
Jurors' Remuneration	Committee (Progress) dropped.
Jurors (Scotland) Act (1825) Amendment	Order for Second Reading discharged.
Justices of the Peace	Order for Second Reading discharged.
Justices of the Peace (No. 2)	Order for Second Reading discharged.
Justices of the Peace (No. 3)	Second Reading dropped.
Justices of the Peace Qualification Repeal	Second Reading dropped.

Sess. 1893-94.—Bills which were Introduced into, but not Passed by, the Commons—*continued*

Title of Bill.	Stage at which they were Dropped, Postponed, or Rejected, &c.
*Labour Disputes (Arbitration)	Order for Second Reading discharged.
Labourers (Ireland) Acts Amendment	Second Reading dropped.
Labourers (Ireland) Acts Amendment (No. 2)	Second Reading dropped.
Labourers (Ireland) Acts Amendment (No. 3)	Second Reading dropped.
Labourers' (Ireland) Acts (Extension to Fishermen)	Committee (Progress) dropped.
Labour Minister	Adjourned Debate on Second Reading dropped.
Land Law (Ireland) Acts Amendment	Second Reading dropped.
*Land Registers (Scotland)	Order for Second Reading discharged.
Land Tenure (England)	Order for Second Reading discharged.
Land Values (Taxation by Local Authorities)	Second Reading dropped.
Law Clerks (Ireland)	Second Reading dropped.
Law of Evidence in Criminal Cases	Second Reading dropped.
Leaseholders Enfranchisement (Ireland)	Second Reading dropped.
Leaseholders (Purchase of Fee Simple)	Second Reading dropped.
Leasehold Law Amendment	Second Reading dropped.
Legitimation of Children	Second Reading dropped.
Libel	Order for Second Reading discharged.
Licensed Premises (Display of Flags, &c.)	Second Reading dropped.
Licensing Reform	Second Reading dropped.
Limited Partnerships	Second Reading dropped.
Lincoln's Inn Fields (Transfer)	Second Reading dropped.
*Liquor Traffic (Local Control)	Order for Second Reading discharged.
Liquor Traffic Local Veto (England)	Second Reading dropped.
Liquor Traffic Local Veto (Scotland)	Second Reading dropped.
Liquor Traffic Local Veto (Wales)	Committee (Progress) dropped.
Local Authorities (Acquisition of Land)	Second Reading dropped.
Local Authorities Acquisition of Land in Middlesex Restriction.	Second Reading dropped.
Local Authorities (Voting and Qualification)	Committee (Progress) dropped.
Local Authorities Voting and Qualification (No. 2)	Second Reading dropped.
Local Authorities Voting and Qualification (No. 3)	Second Reading dropped.
Local Government (England and Wales) Act (1888) Amendment.	Second Reading dropped.
Local Government (Scotland) Act (1889) Amendment.	Second Reading dropped.
*London (Equalisation of Rates)	Order for Second Reading discharged.
London Markets	Second Reading dropped.
Magistrates' Qualification	Order for Second Reading discharged.
Magistrates' Qualification (No. 2)	Second Reading dropped.
Margarine Act (1887) and Sale of Food and Drugs Act (1875) Amendment.	Second Reading dropped.
Market Gardeners' Compensation	Order for Second Reading discharged.
Marriage with a Deceased Wife's Sister	Second Reading dropped.
Marriages (Attendance of Registrars)	Second Reading dropped.

SESS. 1893-94.—Bills which were Introduced into, but not Passed by, the Commons—*continued.*

TITLE OF BILL.	Stage at which they were DROPPED, POSTPONED, or REJECTED, &c.
Married Women's Disabilities Removal	Second Reading dropped.
Medical Charities Law Amendment	Second Reading dropped.
Merchandise Marks Act (1887) Amendment	Second Reading dropped.
Merchandise Marks Act (1887 and 1891) Amendment.	Committee (Progress) dropped.
Merchandise Marks (Files)	Second Reading dropped.
*Merchant Shipping	Reported from Joint Committee without Amendment.
Merchant Shipping Act (1854) Amendment	Order for Second Reading discharged.
Merchant Shipping Acts Amendment	Second Reading dropped.
Mines (Eight Hours)	Committee dropped.
Mines Nationalisation	Second Reading dropped.
Mining Accidents Insurance (Scotland)	Second Reading dropped.
Mining Boards	Second Reading dropped.
Mining Easements	Second Reading dropped.
Municipal and Parliamentary Franchise (Ireland)	Second Reading dropped.
Municipal Corporations Acts Amendment	Second Reading dropped.
Music and Dancing Licences (Middlesex)	Second Reading dropped.
National Education (Ireland)	Second Reading put off for Six Months.
New Licences (Ireland)	Committee (Progress) dropped.
*Notice of Accidents	Order for Second Reading discharged.
Occupying Tenants' Enfranchisement	Second Reading dropped.
Old Age Pensions	Second Reading dropped.
Old Age Provident Pensions	Second Reading dropped.
Outdoor Provident Relief	Second Reading dropped.
Outdoor Relief (Friendly Societies)	Committee (Progress) dropped.
Parliamentary Elections	Second Reading dropped.
Parliamentary Elections (County of London Saturday Poll).	Second Reading dropped.
Parliamentary Elections (Expenses)	Second Reading dropped.
Parliamentary Franchise (Women)	Adjourned Debate on Second Reading dropped.
Parliamentary Voters' Registration	Second Reading dropped.
Parochial Boards (Scotland)	Second Reading dropped.
Pauper Relations	Second Reading dropped.
Payment of Members	Order for Second Reading discharged.
Peers' Disabilities Removal	Second Reading dropped.
*Pistols	Order for Consideration as Amended discharged.
Places of Worship Enfranchisement	Consideration as Amended dropped.
Places of Worship, &c., Rating	Second Reading dropped.
Plumbers' Registration	Reported from Standing Committee on Trade, &c.
Poaching Prevention Act (1862) Repeal	Second Reading dropped.
Police Act (1890) Amendment	Second Reading dropped.
Political Offices Pension Act (1869) Repeal	Second Reading dropped.

Sess. 1893-94.—Bills which were Introduced into, but not Passed by, the Commons—*continued.*

Title of Bill.	Stage at which they were Dropped, Postponed, or Rejected, &c.
Poor Law Franchise (Ireland)	Second Reading dropped.
Poor Law Guardians (Ireland)	Second Reading dropped.
Poor Law Union Officers (Ireland) Superannuation	Second Reading dropped.
Poor Rates Assessment	Second Reading dropped.
Prevention of Cruelty to Children	Order for Committee discharged.
Prevention of Cruelty to Children (No. 2)	Second Reading dropped.
*Prison (Officers' Superannuation)	Order for Second Reading discharged.
Prohibited Persons (Drink)	Order for Second Reading discharged.
Public Accountants	Order for Second Reading discharged.
Public Accountants (No. 2)	Order for Second Reading discharged.
Public Companies	Second Reading dropped.
Public Health Acts Amendment	Order for Second Reading discharged.
Public Health (Interments) Act (1879) Amendment	Second Reading dropped.
Public Health (Ireland) Act (1878) Amendment (Dublin).	Second Reading dropped.
Public Health (London)	Second Reading dropped.
Public Houses (Hours of Closing) (Scotland)	Second Reading dropped.
*Public Libraries Consolidation (Scotland) Act (1887) Amendment.	Second Reading dropped.
Public Trustee	Second Reading dropped.
*Public Works Loans (No. 3)	Order for Second Reading discharged.
Railway and Canal Rates and Charges	Order for Second Reading discharged.
Railway and Canal Traffic	Order for Second Reading discharged.
Railway and Canal Traffic Act (1888) Amendment	Order for Second Reading discharged.
Railway and Canal Traffic (Restriction of Charges)	Order for Second Reading discharged.
Railway Companies' Charges	Second Reading dropped.
Railway Rates and Charges	Order for Second Reading discharged.
Railway Rates and Charges (No. 2)	Order for Second Reading discharged.
Railway Rates and Charges (Timber)	Second Reading dropped.
Railway Servants (Hours of Labour) (No. 2)	Second Reading dropped.
Rating of Machinery	Adjourned Debate on Committal to Standing Committee dropped.
*Registration of Electors Amendment	Order for Committee discharged.
Registration of Voters (Scotland) Amendment	Order for resuming Adjourned Debate on Second Reading discharged.
Registries for Unemployed	Second Reading dropped.
Regulation of Railways	Second Reading dropped.
Return Tickets	Second Reading dropped.
Revival of Lapsed Bills	Second Reading dropped.
Rights of Way (Scotland)	Order for Second Reading discharged.
Rights of Way (Scotland) (No. 2)	Second Reading dropped.
Sacred Music on Sunday	Adjourned Debate on Second Reading dropped.
Sale of Food and Drugs Act (1875) &c., Amendment.	Second Reading dropped.
Sale of Intoxicating Liquors	Second Reading dropped.

SESS. 1893-94.—Bills which were Introduced into, but not Passed by, the Commons—*continued.*

TITLE OF BILL.	Stage at which they were DROPPED, POSTPONED, or REJECTED, &c.
Sale of Intoxicating Liquors (No. 2)	Adjourned Debate on Second Reading dropped.
Sale of Intoxicating Liquors (Ireland)	Order for Second Reading discharged.
Sale of Intoxicating Liquors to Children	Second Reading dropped.
Sale of Land (Ireland)	Second Reading dropped.
Salmon Fisheries and Deer Forests (Scotland)	Order for Second Reading discharged.
Salmon Fisheries (Ireland)	Second Reading dropped.
Sanitary Registration	Second Reading dropped.
School Board Elections (Scotland)	Second Reading dropped.
School Board Officers' Superannuation	Order for Second Reading discharged.
School Board Officers' Superannuation (No. 2)	Second Reading dropped.
Sea Fishermen's Voting (Scotland)	Second Reading dropped.
Seamen's Accommodation	Second Reading dropped.
Seamen's Provisions	Order for Committee discharged.
Seamen's Rating	Second Reading dropped.
Secondary Education (England)	Second Reading dropped.
Secondary Schools (Teachers' Registration)	Order for Second Reading discharged.
Sheriff Clerks Depute (Scotland)	Second Reading dropped.
Shop Hours Act (1892) Amendment	Order for Second Reading discharged.
Small Holdings and Allotments (Scotland)	Second Reading dropped.
Solicitors and Apprentices (Ireland)	Second Reading dropped.
Solicitors' Magistracy	Second Reading dropped.
Solway White Fishery Regulation (Scotland)	Order for Second Reading discharged.
*Southern Railway (Ireland)	Order for Second Reading discharged.
Spirit Grocers' and Beer Retailers' Licences (Ireland)	Second Reading dropped.
Sport Regulation	Second Reading dropped.
Steam Engines (Persons in Charge)	Second Reading dropped.
Stipendiary Magistrates Appointment	Second Reading dropped.
Sunday Closing (Wales) Act (1881) Amendment	Second Reading dropped.
Sunday Closing (Wales) Act (1881) Amendment (No. 2).	Second Reading dropped.
Swine Fever	Order for Second Reading dropped.
Teachers' Registration	Second Reading dropped.
Tenants (Ireland) Reinstatement	Second Reading dropped.
Town Holdings (Ireland)	Second Reading dropped.
Towns Improvement (Ireland)	Second Reading dropped.
Trade Councils	Second Reading dropped.
Trade Disputes (Arbitration and Conciliation)	Second Reading dropped.
Tramways	Order for Second Reading discharged.
Tramways (No. 2)	Second Reading dropped.
Tramways and Public Companies (Ireland) Act (1883) Amendment.	Committee dropped.
Trustee (Colonial Stock)	Order for Second Reading discharged.
Trust Funds Investment in Ireland	Second Reading dropped.
Trust Investment Act (1889) Amendment	Second Reading dropped.
*Vaccination	Order for Second Reading discharged.

SESS. 1893-94.—Bills which were Introduced into, but not Passed by, the Commons—*continued.*

TITLE OF BILL.	Stage at which they were DROPPED, POSTPONED, or REJECTED, &c.
Valuation (Metropolis)	Second Reading dropped.
Vehicles' Lights	Order for Second Reading discharged.
Vehicles' Lights (No. 2) [348]	Order for Adjourned Debate on Second Reading discharged.
Vestrymen's Qualification [179]	Second Reading dropped.
Volunteer Act (1863) Amendment	Second Reading dropped.
Volunteer Forces (Jury Exemption)	Order for Committee discharged.
Voters' Registration	Second Reading dropped.
Wages (Ireland)	Second Reading dropped.
Watermen's and Lightermen's Acts Amendment	Order for Second Reading discharged.
Wine and Beerhouse Acts Amendment	Second Reading dropped.
Women's Franchise [387]	Second Reading dropped.
Working Men's Dwellings [9]	Committee (Progress) dropped.

PROVISIONAL ORDER BILLS.

TITLE OF BILL.	Stage at which they were DROPPED, POSTPONED, or REJECTED, &c.
*Brine Pumping (Compensation for Subsidence) Provisional Order.	Reported (Provisional Order not confirmed).
*Canal Tolls and Charges Provisional Order (Birmingham Canal Navigation).	Reported (Provisional Order not confirmed).

Government Bills, 21; Provisional Order Bills, 2; other Bills, 271 - - TOTAL - - 294.

BILLS WHICH WERE PASSED BY THE LORDS, BUT NOT BY THE COMMONS.

TITLE OF BILL.	Stage at which they were DROPPED, POSTPONED, or REJECTED, &c.
Archdeaconry of Cornwall [*Lords*]	Not read a first time.
*Bills of Sale [*Lords*]	Order for Second Reading discharged.
Church Patronage [*Lords*]	Not read a first time.
*Companies (Certificate of Incorporation) [*Lords*]	Order for Second Reading discharged.
*Copyhold (Consolidation) [*Lords*]	Order for Committee discharged.
Education (School Attendance) (Scotland) [*Lords*]	Not read a first time.
Elementary Education (Religious Instruction) [*Lords*].	Second Reading dropped.
*Evidence in Criminal Cases [*Lords*]	Order for Second Reading discharged.
Isle of Man (Church Building Acts) [*Lords*]	Not read a first time.
Land Transfer [*Lords*]	Second Reading dropped.
Rivers Pollution Prevention (No. 2) [*Lords*]	Order for Second Reading discharged.
Sale of Intoxicating Liquors (Ireland) [*Lords*]	Second Reading dropped.
*Supreme Court of Judicature [*Lords*]	Order for Second Reading discharged.
Trust Investment [*Lords*]	Order for Second Reading discharged.

Government Bills, 5; other Bills, 9 - - - TOTAL - - - 14.

BILLS PASSED BY THE COMMONS, BUT NOT BY THE LORDS.

Title of Bill.	Stage at which Dropped, Postponed, or Rejected, &c.
Chimney Sweepers	Second Reading dropped.
*Government of Ireland	Second Reading put off for six months.
Merchant Shipping (Fishing Boats) Acts (1883 and 1887) Amendment.	Re-committed (dropped).
Public Libraries (Ireland) Acts Amendment	Re committed to the Standing Committee.
Redemption of Rent (Ireland) Act (1891) Amendment.	Re committed to the Standing Committee.

PROVISIONAL ORDER BILL.

Title of Bill.	Stage at which Dropped, Postponed, or Rejected, &c.
*Local Government Provisional Order (Poor Law)	Not proceeded with.

Government Bill, 1; Provisional Order Bill, 1; other Bills, 4 - - - Total - - 6.

BILLS PASSED BY BOTH HOUSES, BUT AMENDMENTS NOT AGREED TO.

Title of Bill.	Stage at which Dropped, Postponed, or Rejected, &c.
*Employers Liability	Order for Consideration of Lords' Reasons, &c., discharged.
Places of Worship (Sites)	Lords' Amendments not considered.
*Sea Fisheries Regulation (Scotland)	Consideration of Lords' Reasons, &c. dropped.
Wild Birds Protection	Consideration of Lords' Amendments put off for three months.

Government Bills 2; other Bills, 2 - - - Total - - - 4.

GENERAL SUMMARY.

Total Number of Bills which received the Royal Assent:		
(1.) Introduced into this House	60	
(2.) Brought from the Lords	16	
(3.) Provisional Order Bills	63	
		139
Total Number of Bills introduced into, but not passed by, the Commons		294
Total Number of Bills brought from the Lords, but not passed by the Commons		14
Total Number of Bills passed by the Commons, but not by the Lords		6
Total Number of Bills passed by both Houses, but Amendments not agreed to		4
Total		457

Public Bill Office,
1 March 1894.

PUBLIC BILLS.

RETURN of the Number of PUBLIC BILLS, distinguishing Government from other Bills, introduced into the House of Commons, or brought from the House of Lords, during the Session of 1893-4; showing the Number which received the Royal Assent; the Number which were Passed by the House of Commons, but not by the House of Lords; the Number Passed by the House of Lords, but not by the House of Commons; &c. (in continuation of Parliamentary Paper, No. 0.150, of Session 1892).

(*Dr. Farquharson.*)

1893-4.

0.173. *Under 2 oz.*

RETURN to an Order of the Honourable The House of Commons, dated 2 January 1894;—*for*,

RETURN "of the Number of PUBLIC PETITIONS Presented and Printed in the Session of 1893–94; with the Total Number of Signatures in that Year (in continuation of Parliamentary Paper, No. 0.151, of Session 1892)."

YEAR.	Number of Petitions Presented.	Number of Petitions Printed.	Total Number of Signatures.
1893–94 - - -	33,742	298	5,010,056

12 March 1894.

James B. Bull,
Clerk of the Journals.

PUBLIC PETITIONS.

RETURN of the Number of PUBLIC PETITIONS Presented and Printed in the Session of 1893-94; with the Total Number of Signatures in that Year (in continuation of Parliamentary Paper, No. 0.151, of Session 1892).

(*Dr. Farquharson.*)

1893-94.

QUESTIONS TO MINISTERS.

RETURN to an Order of the Honourable The House of Commons, dated 28 February 1893;—*for*,

RETURN "of the Number of QUESTIONS put to MINISTERS and Others during the Sessions 1883 to 1892 inclusive."

RETURN of the Number of QUESTIONS put to MINISTERS and Others during the Sessions 1883 to 1892 inclusive.

SESSION.	Number of Questions on the Notice Paper.
1883	3,185
1884	3,555
1885	3,354
1886	2,821
1887	5,030
1888	5,549
1889	4,049
1890	4,407
1891	3,770
1892	2,889
TOTAL for the Ten Years	38,609

James B. Bull,
Clerk of the Journals.

3 March 1893.

QUESTIONS TO MINISTERS.

RETURN of the Number of QUESTIONS put to MINISTERS and Others during the Sessions 1883 to 1892 inclusive.

(*Mr. Brodrick.*)

Ordered, by The House of Commons, *to be Printed,*
6 *March* 1893.

LONDON:
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101.

SELECT COMMITTEES.

RETURN to an Order of the Honourable The House of Commons, dated 2 January 1894;—*for*,

RETURN "of the Number of SELECT COMMITTEES appointed in the Session of 1893–4, including the STANDING COMMITTEES and the COURT of REFEREES; the Subjects of Inquiry; the Names of the Members appointed to Serve on each, and of the Chairman of each; the Number of Days each Committee Met, and the Number of Days each Member Attended; the Total Expense of the Attendance of Witnesses at each Select Committee, and the Name of the Member who Moved for such Select Committee; also, the Total Number of MEMBERS who Served on SELECT COMMITTEES (in continuation of, and in the same form as Parliamentary Paper, No. 0.148, of Session 1892)."

(*Mr. John Ellis.*)

1893–4.

ALPHABETICAL LIST of the NAMES of MEMBERS appointed to serve on SELECT COMMITTEES.

Note.—The Numbers refer to the order in which the Committees are Printed.

NAMES OF MEMBERS.	Committees on which each Member was appointed.
A.	
Abraham, Mr. William (Cork)	29.
Acland, Mr.	10.
Addison, Mr.	29.
Agg-Gardner, Mr.	14.
Allan, Mr. William	28.
Ambrose, Dr. Daniel	5.
Ambrose, Mr. William	15. 25. 28. 31.
Anstruther, Mr. H.	14. 18.
Arch, Mr. J.	5. 7. 29.
Asher, Mr.	25. 28. 29.
Asquith, Mr.	12. 28.
Atherley-Jones, Mr.	28.
Attorney General, Mr. *See* also Russell, Sir Charles.	8. 28.
B.	
Baird, Mr.	11. 28.
Balfour, Mr. Gerald	1. 28.
Banbury, Mr.	1.
Barran, Mr.	29.
Barry, Mr. J.	29.
Bartley, Mr.	1. 12. 13. 18. 19. 20. 28.
Beach, Sir Michael Hicks	23. 29.
Beach, Mr.	6. 28.
Benn, Mr.	21. 29.
Benson, Mr.	29.
Bethell, Commander	26.
Biddulph, Mr.	21.
Birrell, Mr.	28.
Blake, Mr. Edward	15. 29.
Bolitho, Mr.	28.
Bolton, Mr. Thomas Henry	1.
Bonham-Carter, Mr. (Referee)	24.
Bonsor, Mr.	29.
Boord, Mr.	29.
Borthwick, Sir Algernon	29.
Boscawen, Mr. Griffith-	10. 17.
Bousfield, Mr.	25. 28.
Bowles, Mr. Gibson	18.
Bridgeman, Colonel	21.
Bright, Mr. Jacob	28.
Bright, Mr. Albert J.	16. 28.
Brodrick, Mr.	28.
Brookfield, Mr.	7.
Brown, Mr. A. Hargreaves	29.
Brunner, Mr.	2. 9. 28.
Bryce, Mr.	15. 28. 31.
Buchanan, Mr.	20. 26. 30.
Bucknill, Mr.	4.
Burghley, Lord	14.
Burnie, Mr.	23.
Burns, Mr.	28.
Burt, Mr.	4. 28. 29.
Butcher, Mr.	29.
Byles, Mr.	21.
C.	
Caine, Mr.	4. 29.
Cameron, Sir Charles	7. 27.
Campbell, Mr. James	11.
Carson, Mr.	8. 28.
Causton, Mr.	13. 18. 19.
Cavendish, Mr.	19.
Cayzer, Mr.	29.
Chamberlain, Mr. Joseph A.	12. 29.
Chancellor of the Exchequer, Mr.	29.
Channing, Mr.	29.
Chaplin, Mr.	29.
Clark, Dr.	26.
Clarke, Sir Edward	15. 17. 28. 31.
Coddington, Mr.	30.
Collery, Mr.	2.
Collings, Mr. Jesse	29.
Colman, Mr.	29.
Compton, Earl	22. 29.
Conybeare, Mr.	12.
Corbett, Mr. Cameron	4. 29.
Cotton-Jodrell, Colonel	21. 26.
Courtney, Mr.	28.
Cranborne, Viscount	28.
Crawford, Mr. Donald	11. 28. 29.
Crean, Mr.	2. 28.
Cremer, Mr.	1. 14. 28.
Crombie, Mr.	21.
Crosfield, Mr.	1. 28.
Cross, Mr. Alexander	25. 29.
Curzon, Mr. George	28.
Curzon, Viscount	5.
D.	
Dalrymple, Sir Charles	21. 22. 29.
Dalziel, Mr.	11. 18. 28.
Darling, Mr.	28.
Darwin, Major	9.
Deasy, Mr. John	28.
De Worms, Baron Henry	29.
Digby, Mr. Wingfield	28.
Dilke, Sir Charles	28.
Dillon, Mr. John	28.
Dixon, Mr.	10. 29.
Dixon-Hartland, Sir F.	29.
Dorington, Sir John	27.
Dunn, Mr.	29.
Dyke, Sir William Hart	28.
E.	
Edwards, Mr.	10. 19.
Egerton, Mr. A. de Tatton	16. 28.
Ellis, Mr. John E.	1. 23. 28. 30.
Esmonde, Sir Thomas	28. 30.
Evans, Mr. S. T.	28.
Everett, Mr.	6. 21.

ALPHABETICAL LIST of Members appointed to serve on Select Committees—*continued.*

NAMES OF MEMBERS.	Committees on which each Member was appointed.
F.	
Farquharson, Mr. Henry	6.
Farquharson, Dr.	7. 16. 29.
Fellowes, Mr.	14. 29.
Fenwick, Mr. Charles	13. 20. 28. 29.
Field, Mr.	23.
Fisher, Mr. Hayes	19. 29.
FitzGerald, Mr. R. U. Penrose	29.
FitzWygram, Sir Frederick	16.
Flynn, Mr.	4. 19. 29.
Forwood, Mr.	9. 28.
Foster, Mr. Harry	26.
Foster, Sir Walter	7. 28. 29.
Fowler, Mr. Henry H.	28.
Fox, Dr.	16.
Fry, Mr. Theodore	22.
Frye, Mr.	29.
Furness, Mr.	26.
G.	
Gardner, Mr. Herbert	28. 29.
Gathorne-Hardy, Mr.	28.
Gilliat, Mr.	29.
Gladstone, Mr. Herbert	1. 28.
Goldsmid, Sir Julian	23. 29.
Goldsworthy, General	14.
Gorst, Sir John	3. 18. 20. 28. 29.
Goschen, Mr.	29.
Gourley, Mr.	29.
Grenfell, Mr.	14.
H.	
Haldane, Mr.	28.
Hall, Sir Charles	28.
Halsey, Mr.	27. 30.
Hamilton, Lord George	26.
Hanbury, Mr.	2. 20. 22. 23.
Hanson, Sir R.	29.
Hardie, Mr. Keir-	29.
Harland, Sir Edward	28.
Harrington, Mr. Timothy	29.
Hayne, Mr. Seale-. *See* also Seale-Hayne, Mr.	5.
Hayter, Sir Arthur	5. 20.
Healy, Mr. Maurice	24. 28.
Healy, Mr. Thomas	1.
Healy, Mr. T. M.	12. 28. 31.
Heneage, Mr.	26. 29.
Herbert, Mr. Sidney	14.
Hibbert, Sir John	18. 20. 29.
Hickman, Sir Alfred	6. 23.
Hill, Mr. A. Staveley	28.
Hill, Sir Edward	15. 28.
Hingley, Sir Benjamin	28.
Hoare, Mr. Hugh	4.
Hoare, Mr. Samuel	22. 28.
Hobhouse, Mr. Henry	13. 22. 28.
Hope, Captain	11.
Hopwood, Mr.	29.
Houldsworth, Sir William	29.
Howell, Mr.	13. 19. 29. 31.
Howorth, Sir Henry	16. 18. 29.
Hozier, Mr.	7. 12. 28. 29.
Hunter, Mr.	2. 11. 23. 28.
Hutchinson, Captain Grice-	4.
I.	
Illingworth, Mr.	5. 27.
Isaacson, Mr. Wootton	28.
J.	
Jacks, Mr.	23.
Jackson, Mr. W. L.	1. 20. 23. 29.
Jacoby, Mr.	14.
James, Sir Henry	3. 29.
Jebb, Mr.	10.
Jeffreys, Mr.	5. 29.
Johnstone, Mr. Heywood	7.
Joicey, Sir James	29.
Jones, Major	26.
Jones, Mr. Brynmor	25.
Jordan, Mr.	17.
K.	
Kay-Shuttleworth, Sir Ughtred	28.
Kearley, Mr.	26.
Keir-Hardie, Mr. *See* also Hardie, Mr. Keir-.	4.
Kennaway, Sir John	2. 17. 22.
Kennedy, Mr.	21.
Kenyon, Mr.	28.
Kimber, Mr.	29.
King, Sir Seymour	29.
Kinloch, Sir John	6. 11.
Knowles, Mr. Lees	29.
Knox, Mr.	8. 28.
L.	
Lambert, Mr.	29.
Lawrence, Mr. W. F.	28.
Lawson, Mr. H. L. W.	5. 28.
Lea, Sir Thomas	7. 28.
Leake, Mr.	10. 21.
Lefevre, Mr. George Shaw	12. 23. 28.
Leigh, Mr. Chandos	24.
Leighton, Mr. Stanley	28.
Leng, Sir John	28.
Leveson Gower, Mr.	14.
Lewis, Mr. Herbert	1. 21.
Lewis, Mr. Thomas	6.
Little, Mr. Shepherd	28.
Lloyd-George, Mr.	28.
Lockwood, Mr.	28.
Loder, Mr.	14.
Long, Mr.	29.
Lord Advocate, The	8. 11. 28. 29.
Lowther, Mr. James	30.
Lubbock, Sir John	1. 29. 30.
Luttrell, Mr.	6.
M.	
Macartney, Mr.	29.
Macdonald, Mr.	10.
Macfarlane, Mr.	28.
Macgregor, Dr.	11.
MacInnes, Mr.	29.

ALPHABETICAL LIST of Members appointed to serve on Select Committees—*continued.*

NAMES OF MEMBERS.	Committees on which each Member was appointed.
MacNeill, Mr.	7. 28.
M'Arthur, Mr.	14.
M'Carthy, Mr. Justin	27.
M'Gilligan, Mr.	4.
M'Hugh, Mr. Patrick	18. 23.
M'Lagan, Mr.	21. 29.
M'Laren, Mr. Walter	28. 29.
Maden, Mr.	29.
Maguire, Mr.	6. 29.
Mains, Mr.	29.
Mallock, Mr.	26.
Marjoribanks, Mr.	26.
Mather, Mr.	13. 22. 25. 28. 29.
Matthews, Mr.	28.
Maxwell, Sir Herbert	5. 13. 19. 29.
Maxwell, Mr.	11.
Mellor, Mr.	24.
Mitford, Mr.	23.
Molloy, Mr.	9. 13. 22.
More, Mr. Jasper	6. 29.
Morgan, Sir G. Osborne	3. 28.
Morley, Mr. John	28. 29.
Morrogh, Mr.	29.
Morton, Mr. Alpheus	18. 28.
Morton, Mr. Edward	28.
Mount, Mr.	23. 28.
Mowbray, Sir John	8. 27. 30.
Mowbray, Mr.	4. 20. 29.
Mulholland, Mr.	21. 28.
Mundella, Mr.	29.
Muntz, Mr.	28.
Murray, Mr. A. Graham	28. 29.
N.	
Naoroji, Mr. Dadabhai	29.
Newdigate, Mr.	4.
Nolan, Colonel	30.
Northcote, Sir Stafford	2. 7. 29.
O.	
O'Brien, Mr. William	28.
O'Connor, Mr. Arthur	3. 20. 28.
O'Connor, Mr. T. P.	18. 21. 29.
O'Keefe, Mr.	25.
Oldroyd, Mr.	17. 29.
P.	
Paget, Sir Richard	2. 22. 29.
Palmer, Mr. George William	10.
Paul, Mr.	28.
Pearson, Sir Charles	8. 11. 28.
Pease, Mr. Fell	16.
Pease, Sir Joseph	23. 29.
Perks, Mr.	17. 28.
Pickard, Mr.	28.
Picton, Mr.	17. 28.
Pinkerton, Mr.	26.
Plunket, Mr. David R.	12. 23. 29.
Powell, Sir Francis S.	10. 13. 17. 28. 29.
Power, Mr. P. J.	14. 29.
Price, Mr. Robert	6. 26.
Priestley, Mr.	16.

NAMES OF MEMBERS.	Committees on which each Member was appointed.
R.	
Randell, Mr.	29.
Rankin, Mr.	1. 6. 29.
Rasch, Major	28.
Rathbone, Mr.	16. 28. 29.
Redmond, Mr. John E.	28.
Rendel, Mr. Stuart	27. 28. 29.
Renshaw, Mr.	11. 26. 28.
Rentoul, Mr.	28.
Ridley, Sir Matthew White	3. 28.
Roberts, Mr. Bryn	28.
Roberts, Mr. Herbert	4.
Robinson, Mr. Thomas	6.
Roby, Mr.	12.
Roche, Mr.	5. 29.
Rollit, Sir Albert	23. 26. 28.
Roscoe, Sir Henry	7. 28.
Round, Mr.	29.
Roundell, Mr. Charles	24. 28.
Rowlands, Mr. James	28.
Rowlands, Mr. Bowen	29.
Russell, Sir Charles. *See* also Attorney General.	25.
Russell, Sir George	24. 28.
S.	
Samuelson, Sir Bernhard	9. 23.
Saunderson, Colonel	29.
Seale-Hayne, Mr. *See* also Hayne, Mr. Seale-.	29.
Seely, Colonel	28.
Sexton, Mr.	29.
Shaw, Mr. Thomas	11.
Smith, Mr. Harry	28.
Smith, Mr. J. Parker	24. 28.
Smith, Mr. Samuel	29.
Solicitor General, Mr.	15. 28. 29. 31.
Spicer, Mr.	10.
Stanhope, Mr. Philip	2. 20.
Stansfeld, Mr.	3. 8. 29. 30.
Stephens, Mr.	16.
Stevenson, Mr. Francis S.	6. 19. 28.
Stevenson, Mr. James C.	22.
Stewart, Mr. Halley	28. 29.
Stewart, Sir Mark	6. 28. 29. 30.
Storey, Mr. S.	28. 30.
Stuart, Mr. James	12. 22.
Sullivan, Mr. T. D.	29.
Sutherland, Sir Thomas	28.
T.	
Talbot, Mr.	10. 28.
Tanner, Dr.	14. 26.
Taylor, Mr. Francis	5. 28.
Temple, Sir Richard	2. 20. 28.
Thomas, Mr. Alfred	14.
Thorburn, Mr.	28.
Tollemache, Mr.	21.
Tomlinson, Mr.	4. 29.
Trevelyan, Sir George	28. 29.
V.	
Vivian, Sir Hussey	27.

ALPHABETICAL LIST of Members appointed to serve on Select Committees—*continued.*

NAMES OF MEMBERS.	Committees on which each Member was appointed.
W.	
Waddy, Mr. - - - -	17.
Waring, Colonel - - -	6.
Webb, Mr. - - - -	20.
Webster, Mr. - - - -	4. 29.
Webster, Sir Richard - -	8. 25. 29.
Wharton, Mr. - - - -	27.
Whitbread, Mr. S. - - -	27. 30.
Whitehead, Sir James - -	23. 29.
Whitelaw, Mr. G. A. L. - -	11.
Whitmore, Mr. - - -	28.
Will, Mr. Shiress - - -	24. 25.
Williams, Mr. Arthur - -	2. 16. 20.
Williams, Mr. Carvell - -	17. 28.
Williams, Mr. Powell- - -	17.
Williamson, Mr. Stephen - -	11. 22. 29.
Willox, Mr. - - - -	18.
Wilson, Mr. C. H. - - -	29.
Wilson, Mr. Henry J. - -	21. 28.
Wilson, Mr. John (Govan) -	4.
Wilson, Mr. John (Durham) -	29.
Wilson, Mr. Havelock - -	28.
Wodehouse, Mr. - - -	8. 20. 27.
Wolff, Mr. - - - -	29.
Woods, Mr. - - - -	28. 29.
Wortley, Mr. Stuart- - -	12. 28.
Wroughton, Mr. - - -	5.

RETURN of the Number of SELECT COMMITTEES appointed in the Session of 1893, including the STANDING COMMITTEES and the COURT of REFEREES; the Subjects of Inquiry; the Names of the Members appointed to Serve on each, and of the Chairman of each; the Number of Days each Committee Met, and the Number of Days each Member Attended; the Total Expense of the Attendance of Witnesses at each Select Committee, and the Name of the Member who Moved for such Select Committee; also, the Total Number of MEMBERS who Served on SELECT COMMITTEES.

Note.—*For Return relating to Select Committees, nominated partly by the House and partly by the Committee of Selection, for the consideration of Bills referred to them,* see *under Return "Private Bills."*

Subjects of Inquiry, and Names of the Members who Moved for each Committee.	Names of Members appointed to Serve on each Committee, and the Chairman of each.	Number of Days each Member attended.	Number of Days each Committee met.	Total Expense of Attendance of Witnesses.	REMARKS.
1.				£. s. d.	
Building Societies (No. 2) Bill.	- - - - - - -	-	14	50 6 8	
Moved for by Mr. Asquith.	Gladstone, Mr. Herbert, Chairman.	14			
	Balfour, Mr. Gerald - -	13			
	Banbury, Mr. - - -	11			
	Bartley, Mr. - - -	13			
	Bolton, Mr. Thomas Henry	4			
	Cremer, Mr. - - -	12			
	Crosfield, Mr. - - -	14			
	Ellis, Mr. John E. - -	14			
	Healy, Mr. Thomas - -	7			
	Jackson, Mr. W. L. - -	13			
	Lewis, Mr. Herbert - -	12			
	Lubbock, Sir John - -	11			
	Rankin, Mr. - - -	10			
2.					
Canal Rates, Tolls, and Charges Provisional Order Bills.	- - - - - - -	-	15	- Nil.	
(Joint Committee.)	Brunner, Mr. - - -	0	–	- -	Discharged 2 June.
Moved for by Mr. Burt.	Collery, Mr. - - -	2	–	- -	Discharged 27 June.
	Crean, Mr. - - -	8	–	- -	Added 27 June.
	Hanbury, Mr. - - -	8	–	- -	Discharged 11 July.
	Hunter, Mr. - - -	2	–	- -	Discharged 27 June.
	Kennaway, Sir John - -	0	–	- -	Added 12 July; discharged 14 July.
	Northcote, Sir Stafford -	13			
	Paget, Sir Richard - -	0	–	- -	Added 11 July; discharged 12 July.
	Stanhope, Mr. Philip - -	15	–	- -	Added 2 June.
	Temple, Sir Richard - -	3	–	- -	Added 14 July.
	Williams, Mr. Arthur -	10	–	- -	Added 27 June.
3.					
Chairmen's Panel - -	- - - - - - -	-	6	- Nil.	
Nominated by Committee of Selection.	James, Sir Henry, Chairman	5			
	Gorst, Sir John - - -	3			
	Morgan, Sir G. Osborne -	6			
	O'Connor, Mr. Arthur -	5			
	Ridley, Sir Matthew White	3			
	Stansfeld, Mr. - - -	3			

Subjects of Inquiry, and Names of the Members who Moved for each Committee.	Names of Members appointed to Serve on each Committee, and the Chairman of each.	Number of Days each Member attended.	Number of Days each Committee met.	Total Expense of Attendance of Witnesses.	REMARKS.
4.				£. s. d.	
Clubs Registration Bill - -	- - - - - - -	–	11	51 17 10	
Moved for by Mr. Marjoribanks.	Burt, Mr., Chairman - -	11			
	Bucknill, Mr. - - -	6			
	Caine, Mr. - - -	11			
	Corbett, Mr. Cameron -	6			
	Flynn, Mr. - - -	6			
	Grice-Hutchinson, Captain -	11			
	Keir-Hardie, Mr. - -	5			
	Hoare, Mr. Hugh - -	9			
	M'Gilligan, Mr. - - -	0			
	Mowbray, Mr. - - -	6			
	Newdigate, Mr. - - -	9			
	Roberts, Mr. Herbert - -	5			
	Tomlinson, Mr. - - -	10			
	Webster, Mr. - - -	8			
	Wilson, Mr. John (Govan) -	10			
5.					
Commons - - - - -	- - - - - - -	–	2	- Nil.	
Moved for by Mr. Marjoribanks.	Maxwell, Sir Herbert, Chairman.	2	2	- -	Added by the Committee of Selection.
	Ambrose, Dr. Daniel - -	1			
	Curzon, Viscount - -	2			
	Hayter, Sir Arthur - -	1			
	Hayne, Mr. Seale- - -	0			
	Illingworth, Mr. - -	2			
	Jeffreys, Mr. - - -	1			
	Taylor, Mr. Francis - -	2			
	Arch, Mr. J. - - -	0			
	Lawson, Mr. H. L. W. -	2	–	- -	Added by the Committee of Selection.
	Roche, Mr. - - -	0			
	Wroughton, Mr. - -	2			
6.					
Corn Sales - - - - -	- - - - - - -	–	11	82 4 1	
Moved for by Mr. Jasper More.	More, Mr. Jasper, Chairman	11			
	Beach, Mr. - - -	9			
	Everett, Mr. - - -	11			
	Farquharson, Mr. Henry -	7			
	Hickman, Sir Alfred - -	4			
	Kinloch, Sir John - -	10			
	Lewis, Mr. Thomas - -	6			
	Luttrell, Mr. - - -	11			
	Maguire, Mr. - - -	0			
	Price, Mr. Robert - -	8			
	Rankin, Mr. - - -	8			
	Robinson, Mr. Thomas -	9			
	Stevenson, Mr. Francis S. -	8			
	Stewart, Sir Mark - -	10			
	Waring, Colonel - -	6			
7.					
Death Certification - -	- - - - - - -	–	21	93 6 1	
Moved for by Sir Charles Cameron.	Foster, Sir Walter, Chairman	21			
	Arch, Mr. J. - - -	9			
	Brookfield, Mr. - - -	14			
	Cameron, Sir Charles - -	21			
	Farquharson, Dr. - -	21			
	Hozier, Mr. - - -	13			
	Johnstone, Mr. Heywood -	18			
	Lea, Sir Thomas - -	13			
	MacNeill, Mr. - - -	6			
	Northcote, Sir Stafford -	13			
	Roscoe, Sir Henry - -	14			

Subjects of Inquiry, and Names of the Members who Moved for each Committee.	Names of Members appointed to Serve on each Committee, and the Chairman of each.	Number of Days each Member attended.	Number of Days each Committee met.	Total Expense of Attendance of Witnesses.	REMARKS.
8.				£. s. d.	
Divorce Bills - - - -	- - - - - - - -	–	2	- Nil.	
Moved for by Sir John Mowbray.	Sir John Mowbray, Chairman	2			
	Attorney General, Mr. -	0			
	Carson, Mr. - - -	0			
	Knox, Mr. - - -	2			
	Lord Advocate, The - -	2			
	Pearson, Sir Charles - -	2			
	Stansfeld, Mr. - - -	2			
	Webster, Sir Richard - -	0			
	Wodehouse, Mr. - -	2			
9.					
Electric Powers Protective Clauses. (Joint Committee.)	- - - - - - - -	–	12	- Nil.	
Moved for by the Chairman of Ways and Means.	Brunner, Mr. - - -	12			
	Darwin, Major - - -	12			
	Forwood, Mr. - - -	12			
	Molloy, Mr. - - -	10			
	Samuelson, Sir Bernhard -	12			
10.					
Elementary Education (Blind and Deaf Children) Bill.	- - - - - - - -	–	4	- Nil.	
Moved for by Mr. Marjoribanks.	Acland, Mr., Chairman -	4			
	Boscawen, Mr. Griffith- -	3			
	Dixon, Mr. - - -	4			
	Edwards, Mr. - - -	4			
	Jebb, Mr. - - - -	4			
	Leake, Mr. - - -	4			
	Macdonald, Mr. - -	4			
	Palmer, Mr. George William	3			
	Powell, Sir Francis S. -	4			
	Spicer, Mr. - - -	4			
	Talbot, Mr. - - -	1			
11.					
Feus and Leases (Scotland) -	- - - - - - - -	–	9	- Nil.	
Moved for by The Lord Advocate.	Lord Advocate, The, Chairman.	9			
	Baird, Mr. - - - -	7			
	Campbell, Mr. James - -	6	–	- -	Discharged 20 July.
	Crawford, Mr. Donald -	9			
	Dalziel, Mr. - - -	6			
	Hope, Captain - - -	3	–	- -	Added 20 July.
	Hunter, Mr. - - - -	1	–	- -	Discharged 6 June.
	Kinloch, Sir John - -	5			
	MacGregor, Dr. - -	8			
	Maxwell, Mr. - - -	7			
	Pearson, Sir Charles - -	9			
	Renshaw, Mr. - - -	8			
	Shaw, Mr. Thomas - -	6	–	- -	Added 6 June.
	Whitelaw, Mr. G. A. L. -	9			
	Williamson, Mr. Stephen -	8			

Subjects of Inquiry, and Names of the Members who Moved for each Committee.	Names of Members appointed to Serve on each Committee, and the Chairman of each.	Number of Days each Member attended.	Number of Days each Committee met.	Total Expense of Attendance of Witnesses.	REMARKS.
12.				£. s. d.	
House of Commons (Admission of Strangers).	- - - - - - - -	–	4	- Nil.	
Moved for by Mr. Secretary Asquith.	Asquith, Mr., Chairman -	4			
	Bartley, Mr. - - - -	4			
	Chamberlain, Mr. Joseph A.	4			
	Conybeare, Mr. - - -	3			
	Healy, Mr. T. M. - -	4			
	Hozier, Mr. - - -	4			
	Lefevre, Mr. Shaw - -	3			
	Roby, Mr. - - - -	4			
	Plunket, Mr. David R. -	4			
	Stuart, Mr. James - -	4			
	Wortley, Mr. Stuart- - -	3			
13.					
Industrial and Provident Societies Bill.	- - - - - - - -	–	2	4 15 –	
Moved for by Mr. Marjoribanks.	Maxwell, Sir Herbert, Chairman.	2			
	Bartley, Mr. - - - -	1			
	Causton, Mr. - - -	2			
	Fenwick, Mr. Charles -	0			
	Hobhouse, Mr. Henry -	2			
	Howell, Mr. - - - -	2			
	Mather, Mr. - - -	0			
	Molloy, Mr. - - - -	1			
	Powell, Sir Francis S. -	2			
14.					
Kitchen and Refreshment Rooms (House of Commons).	- - - - - - - -	–	37	- Nil.	
Moved for by Mr. Marjoribanks.	Herbert, Mr. Sidney, Chairman.	34			
	Agg-Gardner, Mr. - -	21			
	Anstruther, Mr. H. - -	24			
	Burghley, Lord - - -	22			
	Cremer, Mr. - - -	29			
	Fellowes, Mr. - - -	17			
	Goldsworthy, General -	30			
	Grenfell, Mr. - - -	2	–	- -	Resigned during Session.
	Jacoby, Mr. - - - -	21			
	Leveson Gower, Mr. - -	33	–	- -	Acted three times as Chairman.
	Loder, Mr. - - -	28			
	M'Arthur, Mr. - - -	14			
	Power, Mr. P. J. - -	32			
	Tanner, Dr. - - -	25			
	Thomas, Mr. Alfred - -	2			
15.					
Merchant Shipping Bill -	- - - - - - - -	–	3	- Nil.	
(Joint Committee.)	Ambrose, Mr. William -	3			
Moved for by Mr. Mundella.	Blake, Mr. Edward - -	2			
	Bryce, Mr. - - - -	2			
	Clarke, Sir Edward - -	0			
	Hill, Sir Edward - -	2			
	Solicitor General, Mr. -	1			
16.					
Midwives' Registration -	- - - - - - - -	–	5	11 19 8	
Moved for by Mr. Fell Pease.	Pease, Mr. Fell, Chairman -	5			
	Bright, Mr. Albert J. - -	4			
	Egerton, Mr. A. de Tatton -	2			
	Farquharson, Dr. - -	4			
	FitzWygram, Sir Frederick	4			
	Fox, Dr. - - - - -	0			
	Howorth, Sir Henry - -	0			
	Priestly, Mr. - - -	4			
	Rathbone, Mr. - - - -	3			
	Stephens, Mr. - - - -	4			
	Williams, Mr. Arthur -	2			

Subjects of Inquiry, and Names of the Members who Moved for each Committee.	Names of Members appointed to Serve on each Committee, and the Chairman of each.	Number of Days each Member attended.	Number of Days each Committee met.	Total Expense of Attendance of Witnesses.	REMARKS.
17.				£. s. d.	
Nonconformist Marriages (Attendance of Registrars).	- - - - - - - -	–	*13	49 15 6	*On Tuesday 18th July there was no quorum.
Moved for by Mr. Perks.	Waddy, Mr. (Chairman) -	7			
	Boscawen, Mr. Griffith- -	7			
	Clarke, Sir Edward - -	0			
	Jordan, Mr. - - -	10			
	Kennaway, Sir John - -	10	–	- -	Acted three times as Chairman.
	Oldroyd, Mr. - - -	11			
	Perks, Mr. - - -	12			
	Picton, Mr. - - -	7			
	Powell, Sir Francis S. -	10	–	- -	Acted once as Chairman.
	Williams, Mr. Carvell -	12			
	Williams, Mr. Powell -	8	–	- -	Acted once as Chairman.
18.					
Parliamentary Debates -	- - - - - - - -	–	8	- Nil.	
Moved for by Mr. Marjoribanks.	Hibbert, Sir John (Chairman).	8			
	Anstruther, Mr. H. - -	7			
	Bartley, Mr. - - -	6			
	Bowles, Mr. Gibson - -	8			
	Causton, Mr. - - -	8			
	Dalziel, Mr. - - -	7			
	Gorst, Sir John - - -	7			
	Howorth, Sir Henry - -	6			
	M'Hugh, Mr. Patrick -	3	–	- -	Added 12 April.
	Morton, Mr. Alpheus -	8			
	O'Connor, Mr. T. P. - -	2	–	- -	Discharged 12 April.
	Willox, Mr. - - -	5			
19.					
Parliamentary Papers Distribution.	- - - - - - - -	–	6	- Nil.	
Moved for by Mr. Causton.	Causton, Mr. (Chairman) -	6			
	Bartley, Mr. - - -	2			
	Cavendish, Mr. - - -	4			
	Edwards, Mr. - - -	2			
	Fisher, Mr. Hayes - -	3			
	Flynn, Mr. - - -	1			
	Howell, Mr. - - - -	4			
	Maxwell, Sir Herbert - -	1			
	Stevenson, Mr. Francis S. -	1			
20.					
Public Accounts - - -	- - - - - - - -	–	14	- Nil.	
Moved for by Sir John Hibbert.	Wodehouse, Mr. (Chairman)	14			
	Bartley, Mr. - - -	7			
	Buchanan, Mr. - - -	13			
	Fenwick, Mr. Charles -	4			
	Gorst, Sir John - -	0			
	Hanbury, Mr. - - -	5			
	Hayter, Sir Arthur - -	13			
	Hibbert, Sir John - -	13			
	Jackson, Mr. W. L. - -	6			
	Mowbray, Mr. - - -	13			
	O'Connor, Mr. Arthur -	12			
	Stanhope, Mr. Philip -	11			
	Temple, Sir Richard - -	5			
	Webb, Mr. - - -	12			
	Williams, Mr. Arthur -	10			

Subjects of Inquiry, and Names of the Members who Moved for each Committee.	Names of Members appointed to Serve on each Committee, and the Chairman of each.	Number of Days each Member attended.	Number of Days each Committee met.	Total Expense of Attendance of Witnesses.	REMARKS.
21.				£. s. d.	
Public Petitions - - -	- - - - - - - -	-	26	- Nil.	
Moved for by Mr. M'Lagan.	M'Lagan, Mr., Chairman -	10	–	- -	Resigned during Session.
	Benn, Mr. - - -	11			
	Biddulph, Mr. - - -	16			
	Bridgeman, Colonel - -	10			
	Byles, Mr. - - -	16	–	- -	Acted twice as Chairman.
	Cotton-Jodrell, Colonel -	5			
	Crombie, Mr. - - -	12	-	- -	Added 14 February.
	Dalrymple, Sir Charles -	22	–	- -	Called to the Chair on the acceptance of the Chiltern Hundreds by Mr. M'Lagan.
	Kennedy, Mr. - - -	6			
	Leake, Mr. - - -	5			
	Lewis, Mr. Herbert - -	13			
	Mulholland, Mr. - -	10			
	O'Connor, Mr. T. P. - -	2			
	Tollemache, Mr. - -	10			
	Wilson, Mr. Henry J. -	7			
22.					
Railway and Canal Bills, General Committee on.	- - - - - - - -	-	1	- Nil.	
A Sessional Committee.	Paget, Sir Richard, Chairman.	1			
	Compton, Earl - - -	0			
	Dalrymple, Sir Charles -	1			
	Fry, Mr. Theodore - -	1			
	Hanbury Mr. - - -	0			
	Hoare, Mr. Samuel - -	1			
	Hobhouse, Mr. Henry -	0			
	Kennaway, Sir John - -	0			
	Mather, Mr. - - -	0			
	Molloy, Mr. - - -	0			
	Stevenson, Mr. James C. -	0			
	Stuart, Mr. James - -	1			
	Williamson, Mr. Stephen -	1			
23.					
Railway Rates and Charges -	- - - - - - - -	–	30	58 6 1	
Moved for by Mr. Mundella.	Lefevre, Mr. Shaw, Chairman.	30			
	Beach, Sir Michael Hicks -	21			
	Burnie, Mr. - - -	28			
	Ellis, Mr. John E. - -	21			
	Field, Mr. - - -	21			
	Goldsmid, Sir Julian - -	29			
	Hanbury, Mr. - - -	17			
	Hickman, Sir Alfred - -	28			
	Hunter, Mr. - - -	28			
	Jacks, Mr. - - -	23			
	Jackson, Mr. W. L. - -	28			
	M'Hugh, Mr. Patrick -	25			
	Mitford, Mr. - - -	22			
	Mount, Mr. - - -	25			
	Pease, Sir Joseph - -	14			
	Plunket, Mr. David R. -	27			
	Rollit, Sir Albert - -	26			
	Samuelson, Sir Bernhard -	23			
	Whitehead, Sir James -	18			
24.					
Referees, Court of - -	- - - - - - - -	–	11	- Nil.	
	Mellor, Mr., Chairman -	1			
	Bonham-Carter, Mr. - -	8			
	Healy, Mr. Maurice - -	8			
	Leigh, Mr. Chandos - -	9			
	Roundell, Mr. Charles -	7			
	Russell, Sir George - -	6			
	Smith, Mr. J. Parker - -	10			
	Will, Mr. Shiress - -	11	–	- -	Acted as Chairman 10 times.

Subjects of Inquiry, and Names of the Members who Moved for each Committee.	Names of Members appointed to Serve on each Committee, and the Chairman of each.	Number of Days each Member attended.	Number of Days each Committee met.	Total Expense of Attendance of Witnesses.	REMARKS.
25.				£. s. d.	
Sale of Goods Bill - -	- - - - - - - -	-	4	- Nil.	
Moved for by Mr. Marjoribanks.	Russell, Sir Charles, Chairman.	2			
	Ambrose, Mr. William -	3			
	Asher, Mr. - - - -	3	-	- -	Acted twice as Chairman.
	Bousfield, Mr. - - -	3			
	Cross, Mr. Alexander - -	1			
	Jones, Mr. Brynmor - -	0			
	Mather, Mr. - - -	4			
	O'Keefe, Mr. - - -	2			
	Webster, Sir Richard - -	2			
	Will, Mr. Shiress - -	4			
26.					
Sea Fisheries - - -	- - - - - - - -	-	23	317 13 3	
Moved for by Mr. Mundella.	Marjoribanks, Mr., Chairman.	22			
	Bethell, Commander - -	21			
	Buchanan, Mr. - - -	23			
	Clark, Dr. - - - -	17			
	Cotton-Jodrell, Colonel -	18			
	Foster, Mr. Harry - -	14			
	Furness, Mr. - - -	5			
	Hamilton, Lord George -	8			
	Heneage, Mr. - - -	13	-	- -	Acted once as Chairman.
	Jones, Major - - -	18			
	Kearley, Mr. - - -	12			
	Mallock, Mr. - - -	13			
	Pinkerton, Mr. - - -	17			
	Price, Mr. Robert - -	17			
	Renshaw, Mr. - - -	18			
	Rollit, Sir Albert - -	12			
	Tanner, Dr. - - -	10			
27.					
Selection, Committee of -	- - - - - - - -	-	29	Nil.	
Moved for by Sir John Mowbray.	Mowbray, Sir John, Chairman.	28			
	Cameron, Sir Charles - -	17			
	Dorington, Sir John - -	18			
	Halsey, Mr. - - -	27			
	Illingworth, Mr. - -	9			
	M'Carthy, Mr. Justin -	10			
	Rendel, Mr. Stuart - -	3	-	- -	Added June 20, in place of Sir Hussey Vivian.
	Wharton, Mr. - - -	9			
	Whitbread, Mr. S. - -	22	-	- -	Acted once as Chairman.
	Wodehouse, Mr. - -	23			
	Vivian, Sir Hussey - -	2	-	- -	Called up to the House of Lords, 12 June.

Subjects of Inquiry, and Names of the Members who Moved for each Committee.	Names of Members appointed to Serve on each Committee, and the Chairman of each.	Number of Days each Member attended.	Number of Days each Committee met.	Total Expense of Attendance of Witnesses.	REMARKS.
28.				£. s. d.	
Standing Committee on Law, &c.	- - - - - - - -	-	14	- Nil.	
	Morgan, Sir G. Osborne, Chairman (1).	4			
N.B.—Committee sat 14 days.					
Places of Worship Enfranchisement Bill, 4 days.	Ridley, Sir Matthew White, Chairman (2) (3).	8			
Places of Worship (Sites) Bill, 2 days.	O'Connor, Mr. Arthur, Chairman (4).	2			
Employers' Liability Bill, 6 days.					
Fatal Accidents Inquiry (Scotland) Bill, 2 days.	Allan, Mr. William (3) -	4			
	Ambrose, Mr. William -	5			
	Asher, Mr. (4) - - -	0			
	Asquith, Mr. - - -	11			
	Atherley-Jones, Mr. - -	4			
	Attorney General, Mr. -	1	–	- -	Discharged 9 May.
	Baird, Mr. (3) (4) - -	5			
	Balfour, Mr. Gerald (3) -	0			
	Bartley, Mr. - - -	5			
	Beach, Mr - - -	9			
	Birrell, Mr. (4) - - -	2			
	Bolitho, Mr. - - -	5			
	Bousfield, Mr. (3) - -	3			
	Bright, Mr. Jacob - -	3			
	Bright, Mr. J. Albert - -	6	–	- -	Added 9 May.
	Brodrick, Mr. - - -	3			
	Brunner, Mr. (1) (2) - -	4			
	Bryce, Mr. - - -	5			
	Burns, Mr. - - -	9			
	Burt, Mr. - - - -	8	–	- -	Added 5 May.
	Carson, Mr. - - -	0			
	Clarke, Sir Edward - -	0			
	Courtney, Mr. - - -	5			
	Cranborne, Viscount (1) (2)	4			
	Crawford, Mr. Donald -	11			
	Crean, Mr. (3) - - -	3			
	Cremer, Mr. - - -	12			
	Crosfield, Mr. (1) (2) - -	6			
	Curzon, Mr. George - -	1			
	Dalziel, Mr. (4) - -	2			
	Darling, Mr. - - -	2			
	Deasy, Mr. John - -	2			
	Digby, Mr. Wingfield (1) (2)	2			
	Dilke, Sir Charles - -	14			
	Dillon, Mr. John - -	5			
	Dyke, Sir William Hart -	0			
	Egerton, Mr. A. de Tatton -	3			
	Ellis, Mr. John E. - -	12			
	Esmonde, Sir Thomas -	0	–	- -	Discharged 10 March.
	Evans, Mr. S. T. - -	6			
	Fenwick, Mr. Charles (2) -	7	–	- -	Added 12 May.
	Forwood, Mr. (3) - -	0			
	Foster, Sir Walter - -	0	–	- -	Discharged 5 May.
	Fowler, Mr. Henry H. - -	2			
	Gardner, Mr. Herbert -	1	–	- -	Discharged 12 May.
	Gathorne-Hardy, Mr. -	0			
	Gladstone, Mr. Herbert -	13			
	Gorst, Sir John (3) - -	1			
	Haldane, Mr. - - -	4	–	- -	Discharged 14 March; added 9 May.
	Hall, Sir Charles - -	0			
	Harland, Sir Edward - -	2			
	Healy, Mr. Maurice - -	13	–	- -	Added 10 March.
	Healy, Mr. T. M. - -	8			

Members distinguished thus (1) were added in respect of the Places of Worship (Leasehold Enfranchisement) Bill.
Ditto - - ditto - - (2) were added in respect of the Places of Worship (Sites) Bill.
Ditto - - ditto - - (3) were added in respect of the Employers' Liability Bill.
Ditto - - ditto - - (4) were added in respect of the Fatal Accidents Inquiry (Scotland) Bill.

Subjects of Inquiry, and Names of the Members who Moved for each Committee.	Names of Members appointed to Serve on each Committee, and the Chairman of each.	Number of Days each Member attended.	Number of Days each Committee met.	Total Expense of Attendance of Witnesses. £. s. d.	REMARKS.
28.					
Standing Committee on Law, &c.—*continued.*	Hill, Mr. A. Staveley - -	5			
	Hill, Sir Edward (3) - -	0			
	Hingley, Sir Benjamin (3) -	6			
	Hoare, Mr. Samuel - -	0	–	- -	Discharged 2 May.
	Hobhouse, Mr. Henry -	2	–	- -	Discharged 9 May.
	Hozier, Mr. (4) - -	0			
	Hunter, Mr. (3) - -	5			
	Isaacson, Mr. Wootton -	8	–	- -	Added 10 March.
	Kay - Shuttleworth, Sir Ughtred.	0	–	- -	Discharged 10 March.
	Kenyon, Mr. - - -	3			
	Knox, Mr. - - -	1			
	Lawrence, Mr. W. F. - -	7			
	Lawson, Mr. H. L. W -	5	–	- -	Added 14 March.
	Lea, Sir Thomas (3) - -	3			Discharged 9 May.
	Lefevere, Mr. George Shaw	5			
	Leighton, Mr. Stanley (1) (2)	4			
	Leng, Sir John (4) - -	2			
	Little, Mr. Shepherd (3) -	4			
	Lloyd-George, Mr. (1) (2) -	5			
	Lockwood, Mr. - - -	0			
	Lord Advocate, The - -	12			
	Macfarlane, Mr. (4) - -	2			
	MacNeill, Mr. - - -	2			
	M'Laren, Mr. Walter (3) -	5			
	Mather, Mr. - - -	5	–	- -	Added 12 May.
	Matthews, Mr. - - -	5			
	Morley, Mr. John - -	0			
	Morton, Mr. Alpheus - -	2	–	- -	Added 4 July.
	Morton, Mr. Edward - -	7			
	Mount, Mr. - - -	5			
	Mulholland, Mr. - -	6			
	Muntz, Mr. - - -	2			
	Murray, Mr. A. Graham (4)	0			
	O'Brien, Mr. William -	4			
	Paul, Mr. (4) - - -	2			
	Pearson, Sir Charles - -	7			
	Perks, Mr. (1) (2) - -	6			
	Pickard, Mr. - - -	6			
	Picton, Mr. - - -	8			
	Powell, Sir Francis S. (1) -	6			
	Rasch, Major - - -	0	–	- -	Added 2 May.
	Rathbone, Mr. - - -	5	–	- -	Added 9 May.
	Redmond, Mr. John E. -	0			
	Rendel, Mr Stuart - -	4	–	- -	Discharged 9 May.
	Renshaw, Mr. (4) - -	2			
	Rentoul, Mr. (1) (2) - -	1			
	Roberts, Mr. Bryn - -	5	–	- -	Discharged 12 May.
	Rollit, Sir Albert - -	12			
	Roscoe, Sir Henry - -	6	–	- -	Discharged 4 July.
	Roundell, Mr. Charles (1) (2)	3			
	Rowlands, Mr. James (1) -	4			
	Russell, Sir George - -	0	–	- -	Discharged 10 March.
	Seely, Colonel (1) (2) -	4			
	Smith, Mr. Harry (4) - -	2			
	Smith, Mr. J. Parker - -	6			
	Solicitor General, Mr. -	7	–	- -	Added 9 May.
	Stevenson, Mr. F. S. - -	6			
	Stewart, Mr. Halley (1) (2)	3			
	Stewart, Sir Mark (4) -	0			

Members distinguished thus (1) were added in respect of the Places of Worship (Leasehold Enfranchisement) Bill.
Ditto - - ditto - - (2) were added in respect of the Places of Worship (Sites) Bill.
Ditto - - ditto - - (3) were added in respect of the Employers' Liability Bill.
Ditto - - ditto - - (4) were added in respect of the Fatal Accidents Inquiry (Scotland) Bill.

Subjects of Inquiry, and Names of the Members who Moved for each Committee.	Names of Members appointed to Serve on each Committee and the Chairman of each.	Number of Days each Member attended.	Number of Days each Committee met.	Total Expense of Attendance of Witnesses.	REMARKS.
28.				£. s. d.	
Standing Committee on Law, &c.—*continued.*	Storey, Mr. S.	4			
	Sutherland, Sir Thomas (4)	1			
	Talbot, Mr. (1) (2)	6			
	Taylor, Mr. Francis	2			
	Temple, Sir Richard	1			
	Thorburn, Mr. (4)	0			
	Trevelyan, Sir George (4)	2			
	Williams, Mr. Carvell (1) (2)	6			
	Wilson, Mr. Henry J. (York, W. R.) (3).	0	–	- -	Discharged 9 May.
	Wilson, Mr. Havelock (Middlesborough).	1	–	- -	Added 9 May.
	Whitmore, Mr.	3			
	Woods, Mr. (3)	6			
	Wortley, Mr. Stuart-	7			
29.					
Standing Committee on Trade, &c.	- - - - - -			- Nil.	
N.B.—Committee sat 6 days.	James, Sir Henry, Chairman (1).	1	–	- -	Added 27 July.
Railway Servants (Hours of Labour) Bill, 1 day.	Stansfeld, Mr., Chairman (2)	3	–	- -	Added 15 March.
Plumbers' Registration Bill, 3 days.	Gorst, Sir John, Chairman (3)	2	–	- -	Added 12 July.
Fertilizers and Feeding Stuffs Bill, 2 days.	Abraham, Mr. William (Cork, N.E.)	2	–	- -	Added 21 July.
	Addison, Mr.	1			
	Arch, Mr. J.				
	Asher, Mr.	2	–	- -	Discharged 30 June; added 21 July.
	Barran, Mr.	4			
	Barry, Mr. J. (Wexford)	0			
	Beach, Sir Michael Hicks	2			
	Benn, Mr. (2)	0			
	Benson, Mr. (3)	2			
	Blake, Mr. Edward	2			
	Bonsor, Mr.	0			
	Boord, Mr.	0			
	Borthwick, Sir Algernon (2)	2			
	Brown, Mr. A. Hargreaves	1			
	Burt, Mr	1	–	- -	Discharged 5 May.
	Butcher, Mr.	1			
	Caine, Mr.	3			
	Cayzer, Mr. (1)	0			
	Chamberlain, Mr. Joseph A.	0			
	Chancellor of Exchequer, Mr.	0			
	Channing, Mr.	4			
	Chaplin, Mr. (3)	0			
	Collings, Mr. Jesse	2			
	Colman, Mr.	3			
	Compton, Earl (2)	1			
	Corbett, Mr. Cameron (2)	1			
	Crawford, Mr. Donald (1)	1			
	Cross, Mr. Alexander (3)	2			
	Dalrymple, Sir Charles	1			
	De Worms, Baron Henry	1			
	Dixon, Mr. (2)	1			
	Dixon-Hartland, Sir F.	2			
	Dunn, Mr.	2	–	- -	Added 30 June.
	Everett, Mr.	4			
	Farquharson, Dr. (2) (3)	5			
	Fellowes, Mr. (3)	2			
	Fenwick, Mr. Charles	1	–	- -	Discharged 12 May.
	Fisher, Mr. Hayes	2			
	FitzGerald, Mr. R. U. Penrose	6			

Members distinguished thus (1) were added in respect of Railway Servants (Hours of Labour) Bill.
Ditto - - ditto - - (2) were added in respect of Plumbers' Registration Bill.
Ditto - - ditto - - (3) were added in respect of Fertilizers and Feeding Stuffs Bill.

Subjects of Inquiry, and Names of the Members who Moved for each Committee.	Names of Members appointed to Serve on each Committee, and the Chairman of each.	Number of Days each Member attended.	Number of Days each Committee met.	Total Expense of Attendance of Witnesses.	REMARKS.
29.				£. s. d.	
Standing Committee on Trade, &c.—*continued.*	Flynn, Mr. (1)	0			
	Foster, Sir Walter (3)	2	–	- -	Added 21 July.
	Frye, Mr. (2)	2			
	Gardner, Mr. Herbert	2	–	- -	Added 12 May.
	Gilliat, Mr.	2			
	Goldsmid, Sir Julian	5			
	Gorst, Sir John (1)	1			
	Goschen, Mr.	0			
	Gourley, Mr.	1			
	Hanson, Sir R.	0			
	Hardie, Mr. Keir-	1			
	Harrington, Mr. Timothy	0			
	Heneage, Mr. (1)	1			
	Hibbert, Sir John	1			
	Hopwood, Mr. (2)	2			
	Houldsworth, Sir William	1			
	Howell, Mr.	6			
	Howorth, Sir Henry (1)	1			
	Hozier, Mr. (3)	2			
	Jackson, Mr. W. L.	1			
	Jeffreys, Mr. (3)	2			
	Joicey, Sir James	4			
	Kimber, Mr. (2)	1			
	King, Sir Seymour (1)	1			
	Knowles, Mr. Lees (2)	3			
	Lambert, Mr. (3)	2			
	Long, Mr.	1			
	Lord Advocate, The (3)	2			
	Lubbock, Sir John	0			
	Macartney, Mr.	0	–	- -	Discharged 17 Marc
	MacInnes, Mr. (1)	1			
	M'Lagan, Mr.	0			
	M'Laren, Mr. Walter (1)	1			
	Maden, Mr (2)	2			
	Maguire, Mr. (1)	0			
	Mains, Mr. (3)	2			
	Mather, Mr. (1)	1			
	Maxwell, Sir Herbert (1)	1			
	More, Mr. Jasper (3)	2			
	Morley, Mr. John (3)	0			
	Morrogh, Mr.	0			
	Mowbray, Mr.	4			
	Mundella, Mr.	1			
	Murray, Mr. A. Graham	0			
	Naoroji, Mr. Dadabhai	6			
	Northcote, Sir Stafford	2			
	O'Connor, Mr. T. P.	0			
	Oldroyd, Mr.	4			
	Paget, Sir Richard	5			
	Pease, Sir Joseph	1			
	Plunket, Mr. D. R.	1	–	- -	Added 17 March.
	Powell, Sir Francis S. (2)	2			
	Power, Mr. P. J.	3			
	Randell, Mr.	1			
	Rankin, Mr.	3			
	Rathbone, Mr.	1	–	- -	Discharged 9 May
	Rendel, Mr. Stuart	0	–	- -	Added 9 May.
	Roche, Mr.	1			

Members distinguished thus (1) were added in respect of the Railway Servants (Hours of Labour) Bill.
Ditto - ditto - (2) were added in respect of the Plumbers' Registration Bill.
Ditto - ditto - (3) were added in respect of Fertilizers and Feeding Stuffs Bill.

Subjects of Inquiry, and Names of the Members who Moved for each Committee.	Names of Members appointed to Serve on each Committee, and the Chairman of each.	Number of Days each Member attended.	Number of Days each Committee met.	Total Expense of Attendance of Witnesses.	REMARKS.
29.				£. s. d.	
Standing Committee on Trade, &c.—*continued.*	Round, Mr.	3			
	Rowlands, Mr. Bowen (1)	0			
	Saunderson, Colonel	0			
	Seale-Hayne, Mr.	4	–	- -	Added 5 May.
	Sexton, Mr.	0			
	Smith, Mr. Samuel	1			
	Solicitor General, Mr.	1			
	Stewart, Mr. Halley (3)	2			
	Stewart, Sir Mark (3)	2	–	- -	Discharged 30 June.
	Sullivan, Mr. T. D.	2			
	Tomlinson, Mr.	6			
	Trevelyan, Sir George	1	–	- -	Discharged 30 June; added 21 July.
	Webster, Sir R.	0			
	Webster, Mr.	1			
	Whitehead, Sir James	0			
	Williamson, Mr. Stephen	2			
	Wilson, Mr. C. H.	3			
	Wilson, Mr. John (Durham) (1).	0			
	Wolff, Mr. (1)	3			
	Woods, Mr.	0			
30.					
Standing Orders		–	23		
A Sessional Committee.	Mowbray, Sir John, Chairman	22			
	Buchanan, Mr.	15			
	Coddington, Mr.	4			
	Ellis, Mr. John E.	19			
	Esmonde, Sir Thomas	2			
	Halsey, Mr.	21			
	Lowther, Mr. James	6			
	Lubbock, Sir John	12			
	Nolan, Colonel	5			
	Stansfeld, Mr	6			
	Stewart, Sir Mark	16			
	Storey, Mr. S.	4			
	Whitbread, Mr. S.	11	–	- -	Acted once as Chairman.
31.					
Statute Law Revision Bills		–	5	Nil.	
(Joint Committee.)	Ambrose, Mr. William	3			
Moved for by Mr. Marjoribanks.	Bryce, Mr.	5			
	Clarke, Sir Edward	1			
	Healy, Mr. T. M.	0			
	Howell, Mr.	5			
	Solicitor General, Mr.	5			

	Number.
Total Number of Members who served on Select Committees	344.

House of Commons,
1894.

C. E. Austen Leigh,
Principal Clerk of Committees.

SELECT COMMITTEES.

RETURN of the Number of SELECT COMMITTEES appointed in the Session of 1893–4, including the STANDING COMMITTEES and the COURT of REFEREES; the Subjects of Inquiry; the Names of the Members appointed to Serve on each, and of the Chairman of each; the Number of Days each Committee Met, and the Number of Days each Member Attended; the Total Expense of the Attendance of Witnesses at each Select Committee, and the Name of the Member who Moved for such Select Committee; also, the Total Number of MEMBERS who Served on SELECT COMMITTEES (in continuation of, and in the same form as, Parliamentary Paper, No. 0.148, of Session 1892).

(*Mr. John Ellis.*)

1893–4.

0.175.

RETURN to an Order of the Honourable The House of Commons, dated 21 December 1893;—*for*,

RETURN "showing for each of the Sessions 1886–1892 the Number of Members serving on STANDING, SELECT, and PRIVATE BILL COMMITTEES respectively; and the Aggregate Number out of the Total of 670 Members who during each Session were called upon to serve on Committees, distinguishing the Number of Members of the Government from the Number of Non-Official Members, in the following Form:—

——	Standing.	Select.	Private Bill.	Government Members.	Non-Official Members.	Total.
1886 1887 &c.						

(*Mr. Conybeare.*)

Ordered, by The House of Commons, *to be Printed*, 2 *January* 1894.

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RETURN showing for each of the Sessions 1886–1892 the Number of Members serving on STANDING, SELECT, and PRIVATE BILL COMMITTEES respectively; and the Aggregate Number out of the Total of 670 Members who during each Session were called upon to serve on Committees, distinguishing the Number of Members of the Government from the Number of Non-Official Members.

——	Standing.	Select.	Private Bill.	Government Members.	Non-Official Members.	Total.
1886 - - -	—	264	91	23	282	305
1886 (Sess. 2) -	—	69	4	7	65	72
1887 - - -	—	306	112	24	338	362
1888 - - -	242	322	116	23	436	459
1889 - - -	236	283	119	26	398	424
1890 - - -	201	309	136	21	416	437
1890-91 - -	212	229	130	22	376	398
1892 - - -	166	263	131	20	367	387

C. E. Austen Leigh,
Principal Clerk of Committees.

HOUSE OF COMMONS
(SERVICE ON COMMITTEES).

RETURN showing for each of the Sessions 1886–1892 the Number of Members serving on STANDING, SELECT, and PRIVATE BILL COMMITTEES respectively; and the Aggregate Number out of the Total of 670 Members who during each Session were called upon to serve on Committees, distinguishing the Number of Members of the Government from the Number of Non-Official Members.

(*Mr. Conybeare.*)

Ordered, by The House of Commons, *to be Printed,*
2 *January* 1894.

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SITTINGS OF THE HOUSE.

RETURN to an Order of the Honourable The House of Commons, dated 2 January 1894;—*for*,

RETURN "of the Number of Days on which The House Sat in the Session of 1893–94, stating, for each Day, the Date of the Month, and Day of the Week, the Hour of the Meeting, and the Hour of Adjournment; and the Total Number of Hours occupied in the Sittings of The House, and the Average Time; and showing the Number of Hours on which The House Sat each Day, and the Number of Hours after Midnight; and the Number of Entries in each Day's Votes and Proceedings (in continuation of Parliamentary Paper, No. 0.152, of Session 1892)."

(*Dr. Farquharson.*)

1893–94.

RETURN of the Number of Days on which The House Sat in the Session of 1893-94, stating for each Day, the Date of the Month, and Day of the Week, the Hour of the Meeting, and the Hour of Adjournment; and the Total Number of Hours occupied in the Sittings of The House, and the Average Time; and showing the Number of Hours on which the House Sat each Day, and the Number of Hours after Midnight; and the Number of Entries in each Day's Votes and Proceedings (in continuation of Parliamentary Paper, No. 0.152, of Session 1892).

Day of the Month.	Day of the Week.	Hour of Meeting.	Hour of Adjournment.	Number of Hours Sitting.	Number of Hours after Midnight.	Number of Entries in Votes.
1893:		H. M.	H. M.	H. M.	H. M.	
January - 31	Tuesday -	1 30	11 55	10 25	- -	89
		H. M.	H. M.	H. M.	H. M.	
February 1 -	Wednesday -	12 0	4 30	4 30	- -	268
2 -	Thursday -	3 0	12 25	9 25	0 25	117
3 -	Friday - -	3 0	12 0	9 0	- -	78
6 -	Monday -	3 0	12 5	9 5	0 5	165
7 -	Tuesday -	3 0	12 10	9 10	0 10	139
8 -	Wednesday -	12 0	5 45	5 45	- -	43
9 -	Thursday -	3 0	2 20	11 20	2 20	48
10 -	Friday - -	3 0	1 20	10 20	1 20	57
11 -	Saturday -	12 0	6 15	6 15	- -	18
13 -	Monday -	3 0	12 10	9 10	0 10	82
14 -	Tuesday -	3 0	12 5	9 5	0 5	63
15 -	Wednesday -	12 0	5 40	5 40	- -	54
16 -	Thursday -	3 0	12 35	9 35	0 35	58
17 -	Friday - -	3 0	12 59	9 59	0 59	58
20 -	Monday -	3 0	12 20	9 20	0 20	82
21 -	Tuesday -	3 0	8 10	5 10	- -	38
22 -	Wednesday -	12 0	5 55	5 55	- -	95
23 -	Thursday -	3 0	12 30	9 30	0 30	53
24 -	Friday - -	3 0	12 15	9 15	0 15	59
27 -	Monday -	3 0	1 40	10 40	1 40	82
28 -	Tuesday -	3 0	12 30	9 30	0 30	70
Total - - -	21 days	- -	- -	177 39	9 24	1,727

RETURN of the Number of Days on which The House Sat in Session 1893–94, &c.—*continued.*

Day of the Month.	Day of the Week.	Hour of Meeting.	Hour of Adjournment.	Number of Hours Sitting.	Number of Hours after Midnight.	Number of Entries in Votes.
1893:		H. M.	H. M.	H. M.	H. M.	
March - 1 -	Wednesday -	12 0	6 0	6 0	- -	73
2 -	Thursday -	3 0	12 10	9 10	0 10	68
3 -	Friday - -	2 0	12 5	10 5	0 5	69
6 -	Monday -	3 0	1 40	10 40	1 40	99
7 -	Tuesday -	2 0	12 15	10 15	0 15	63
8 -	Wednesday -	12 0	5 40	5 40	- -	70
9 -	Thursday -	3 0	1 25	10 25	1 25	79
10 -	Friday - -	2 0	12 20	10 20	0 20	80
11 -	Saturday -	12 0	8 25	8 25	- -	25
13 -	Monday -	3 0	12 35	9 35	0 35	101
14 -	Tuesday -	2 0	9 20	7 20	- -	61
15 -	Wednesday -	12 0	5 55	5 55	- -	104
16 -	Thursday -	3 0	1 2	10 2	1 2	92
17 -	Friday - -	2 0	12 10	10 10	0 10	70
20 -	Monday -	3 0	1 0	10 0	1 0	134
21 -	Tuesday -	2 0	12 5	10 5	0 5	86
22 -	Wednesday -	12 0	5 45	5 45	- -	102
23 -	Thursday -	3 0	12 25	9 25	0 25	83
24 -	Friday - -	2 0	5 15	15 15	5 15	90
27 -	Monday -	3 0	1 15	10 15	1 15	146
28 -	Tuesday -	2 0	12 35	10 35	0 35	94
29 -	Wednesday -	12 0	7 5	7 5	- -	46
30 -	Thursday -	3 0	12 2	9 2	0 2	45
TOTAL - - -	23 days	- -	- -	211 29	14 19	1,880
		H. M.	H. M.	H. M.	H. M.	
April - 6 -	Thursday -	3 0	12 10	9 10	0 10	83
7 -	Friday - -	3 0	12 2	9 2	0 2	53
10 -	Monday -	3 0	12 15	9 15	0 15	122
11 -	Tuesday -	3 0	12 5	9 5	0 5	79
12 -	Wednesday -	12 0	5 40	5 40	- -	90
13 -	Thursday -	3 0	12 40	9 40	0 40	96
14 -	Friday - -	3 0	12 5	9 5	0 5	73
17 -	Monday -	3 0	12 10	9 10	0 10	155
18 -	Tuesday -	3 0	12 5	9 5	0 5	86
19 -	Wednesday -	12 0	5 40	5 40	- -	97
20 -	Thursday -	3 0	12 5	9 5	0 5	82
21 -	Friday - -	3 0	1 25	10 25	1 25	73
24 -	Monday -	3 0	1 0	10 0	1 0	113
25 -	Tuesday -	3 0	12 10	9 10	0 10	109
26 -	Wednesday -	12 0	5 40	5 40	- -	94
27 -	Thursday -	3 0	12 25	9 25	0 25	78
28 -	Friday - -	2 0	12 5	10 5	0 5	92
29 -	Saturday -	10 0	10 20	0 20	- -	4
TOTAL - - -	18 days	- -	- -	149 2	4 42	1,579

RETURN of the Number of Days on which The House Sat in Session 1893–94, &c.—*continued.*

Day of the Month.	Day of the Week.	Hour of Meeting.	Hour of Adjournment.	Number of Hours Sitting.	Number of Hours after Midnight.	Number of Entries in Votes.
1893:		H. M.	H. M.	H. M.	H. M.	
May - 1 -	Monday -	3 0	12 35	9 35	0 35	120
2 -	Tuesday -	3 0	12 15	9 15	0 15	85
3 -	Wednesday -	12 0	5 55	5 55	- -	81
4 -	Thursday -	3 0	1 0	10 0	1 0	43
5 -	Friday - -	2 0	12 30	10 30	0 30	127
8 -	Monday -	3 0	12 40	9 40	0 40	150
9 -	Tuesday -	3 0	12 10	9 10	0 10	96
10 -	Wednesday -	12 0	5 59	5 59	- -	101
11 -	Thursday -	3 0	12 35	9 35	0 35	72
12 -	Friday - -	2 0	12 15	10 15	0 15	77
15 -	Monday -	3 0	12 25	9 25	0 25	132
16 -	Tuesday -	3 0	2 20	11 20	2 20	96
17 -	Wednesday -	12 0	5 50	5 50	- -	90
18 -	Thursday -	3 0	12 15	9 15	0 15	97
19 -	Friday - -	2 0	6 25	4 25	- -	83
29 -	Monday -	3 0	12 25	9 25	0 25	118
30 -	Tuesday -	3 0	1 15	10 15	1 15	82
31 -	Wednesday -	12 0	5 50	5 50	- -	95
TOTAL - - -	18 days	- -	- -	155 39	8 40	1,745
		H. M.	H. M.	H. M.	H. M.	
June - 1 -	Thursday -	3 0	12 25	9 25	0 25	117
2 -	Friday - -	2 0	12 15	10 15	0 15	90
5 -	Monday -	3 0	12 20	9 20	0 20	127
6 -	Tuesday -	3 0	12 10	9 10	0 10	87
7 -	Wednesday -	12 0	5 59	5 59	- -	79
8 -	Thursday -	3 0	12 25	9 25	0 25	78
9 -	Friday - -	2 0	12 15	10 15	0 15	83
12 -	Monday -	3 0	12 20	9 20	0 20	110
13 -	Tuesday -	3 0	12 10	9 10	0 10	56
14 -	Wednesday -	12 0	6 0	6 0	- -	64
15 -	Thursday -	3 0	12 10	9 10	0 10	97
16 -	Friday - -	2 0	12 10	10 10	0 10	69
19 -	Monday -	3 0	12 30	9 30	0 30	130
20 -	Tuesday -	3 0	12 15	9 15	0 15	101
21 -	Wednesday -	12 0	5 50	5 50	- -	88
22 -	Thursday -	3 0	12 10	9 10	0 10	84
23 -	Friday - -	2 0	12 15	10 15	0 15	71
26 -	Monday -	3 0	12 15	9 15	0 15	96
27 -	Tuesday -	3 0	12 55	9 55	0 55	67
28 -	Wednesday -	12 0	5 50	5 50	- -	77
29 -	Thursday -	3 0	3 55	12 55	3 55	53
30 -	Friday - -	2 0	12 30	10 30	0 30	72
TOTAL - - -	22 days	-	- -	200 4	9 25	1,893

RETURN of the Number of Days on which The House Sat in Session 1893-94, &c.—*continued.*

Day of the Month.	Day of the Week.	Hour of Meeting.	Hour of Adjournment.	Number of Hours Sitting.	Number of Hours after Midnight.	Number of Entries in Votes.
1893:		H. M.	H. M.	H. M.	H. M.	
July - 3 -	Monday -	3 0	1 0	10 0	1 0	69
4 -	Tuesday -	3 0	12 10	9 10	0 10	76
5 -	Wednesday -	12 0	5 55	5 55	- -	53
6 -	Thursday -	3 0	11 30	8 30	- -	61
7 -	Friday - -	2 0	9 45	7 45	- -	40
10 -	Monday -	3 0	12 45	9 45	0 45	98
11 -	Tuesday -	3 0	12 30	9 30	0 30	54
12 -	Wednesday -	12 0	5 45	5 45	- -	75
13 -	Thursday -	3 0	12 59	9 59	0 59	58
14 -	Friday - -	2 0	9 40	7 40	- -	45
17 -	Monday -	3 0	12 25	9 25	0 25	99
18 -	Tuesday -	3 0	12 25	9 25	0 25	51
19 -	Wednesday -	12 0	5 55	5 55	- -	73
20 -	Thursday -	3 0	12 35	9 35	0 35	64
21 -	Friday - -	2 15	9 5	7 5	- -	44
24 -	Monday -	3 0	12 15	9 15	0 15	87
25 -	Tuesday -	3 0	12 5	9 5	0 5	59
26 -	Wednesday -	12 0	5 40	5 40	- -	58
27 -	Thursday -	3 0	1 25	10 25	1 25	58
28 -	Friday - -	2 0	12 15	10 15	0 15	43
31 -	Monday - -	3 0	12 40	9 40	0 40	75
TOTAL - - -	21 days	- -	- -	179 44	7 29	1,350
		H. M.	H. M.	H. M.	H. M.	
August - 1 -	Tuesday -	3 0	1 10	10 10	1 10	42
2 -	Wednesday -	12 0	5 45	5 45	- -	41
3 -	Thursday -	3 0	12 10	9 10	0 10	59
4 -	Friday - -	2 0	10 40	8 40	- -	51
7 -	Monday -	3 0	12 30	9 30	0 30	68
8 -	Tuesday -	3 0	12 10	9 10	0 10	59
9 -	Wednesday -	12 0	5 40	5 40	- -	56
10 -	Thursday -	3 0	12 35	9 35	0 35	52
11 -	Friday - -	3 0	12 5	9 5	0 5	37
14 -	Monday -	3 0	12 10	9 10	0 10	70
15 -	Tuesday -	3 0	12 15	9 15	0 15	46
16 -	Wednesday -	12 0	5 35	5 35	- -	48
17 -	Thursday -	3 0	12 10	9 10	0 10	48
18 -	Friday - -	3 0	12 10	9 10	0 10	25
21 -	Monday -	3 0	12 30	9 30	0 30	69
22 -	Tuesday -	3 0	12 5	9 5	0 5	41
23 -	Wednesday -	12 0	5 40	5 40	- -	55
24 -	Thursday -	3 0	1 10	10 10	1 10	55
25 -	Friday - -	3 0	11 45	8 45	- -	23
28 -	Monday -	3 0	12 15	9 15	0 15	67
29 -	Tuesday -	3 0	1 30	10 30	1 30	39
30 -	Wednesday -	12 0	5 40	5 40	- -	42
31 -	Thursday -	3 0	12 15	9 15	0 15	47
TOTAL - - -	23 days	- -	- -	196 55	7 10	1,140

RETURN of the Number of Days on which The House Sat in Session 1893–94, &c.—*continued.*

Day of the Month.	Day of the Week.	Hour of Meeting.	Hour of Adjournment.	Number of Hours Sitting.	Number of Hours after Midnight.	Number of Entries in Votes.
1893:		H. M.	H. M.	H. M.	H. M.	
September 1	Friday	3 0	1 5	10 5	1 5	36
4	Monday	3 0	12 55	9 55	0 55	70
5	Tuesday	3 0	1 15	10 15	1 15	33
6	Wednesday	12 0	6 10	6 10	- -	22
7	Thursday	3 0	2 5	11 5	2 5	52
8	Friday	3 0	12 45	9 45	0 45	26
9	Saturday	12 0	7 10	7 10	- -	16
11	Monday	3 0	2 0	11 0	2 0	46
12	Tuesday	3 0	2 30	11 30	2 30	22
13	Wednesday	12 0	7 10	7 10	- -	19
14	Thursday	3 0	2 55	11 55	2 55	31
15	Friday	3 0	2 40	11 40	2 40	33
16	Saturday	12 0	6 30	6 30	- -	9
18	Monday	3 0	2 10	11 10	2 10	31
19	Tuesday	3 0	11 0	8 0	- -	37
20	Wednesday	12 0	5 32	5 32	- -	23
21	Thursday	3 0	11 15	8 15	- -	33
22	Friday	10 0	4 45	6 45	- -	14
TOTAL	18 days	- -	- -	163 52	18 20	553
		H. M.	H. M.	H. M.	H. M.	
November 2	Thursday	3 0	12 5	9 5	0 5	40
3	Friday	3 0	11 58	8 58	- -	24
6	Monday	3 0	12 25	9 25	0 25	21
7	Tuesday	3 0	12 20	9 20	0 20	25
8	Wednesday	12 0	5 35	5 35	- -	30
9	Thursday	3 0	12 1	9 1	0 1	25
10	Friday	3 0	12 10	9 10	0 10	23
13	Monday	3 0	12 5	9 5	0 5	20
14	Tuesday	3 0	12 5	9 5	0 5	28
15	Wednesday	12 0	5 31	5 31	- -	16
16	Thursday	3 0	12 1	9 1	0 1	23
17	Friday	3 0	12 5	9 5	0 5	20
20	Monday	3 0	12 5	9 5	0 5	12
21	Tuesday	3 0	12 5	9 5	0 5	15
22	Wednesday	12 0	5 32	5 32	- -	13
23	Thursday	3 0	11 57	8 57	- -	15
24	Friday	3 0	12 1	9 1	0 1	20
27	Monday	3 0	12 20	9 20	0 20	21
28	Tuesday	3 0	12 20	9 20	0 20	16
29	Wednesday	12 0	5 32	5 32	- -	18
30	Thursday	3 0	12 15	9 15	0 15	12
TOTAL	21 days	- -	- -	177 28	2 23	437

RETURN of the Number of Days on which The House Sat in Session 1893-94, &c.—*continued.*

Day of the Month.	Day of the Week.	Hour of Meeting.	Hour of Adjournment.	Number of Hours Sitting.	Number of Hours after Midnight.	Number of Entries in Votes.
1893:		H. M.	H. M.	H. M.	H. M.	
December 1	Friday	3 0	12 5	9 5	0 5	13
4	Monday	3 0	12 15	9 15	0 15	15
5	Tuesday	3 0	12 2	9 2	0 2	26
6	Wednesday	12 0	5 31	5 31	- -	7
7	Thursday	3 0	12 1	9 1	0 1	13
8	Friday	3 0	12 0	9 0	- -	18
9	Saturday	12 0	8 30	8 30	- -	13
11	Monday	3 0	12 10	9 10	0 10	22
12	Tuesday	3 0	11 58	8 58	- -	21
13	Wednesday	12 0	5 40	5 40	- -	12
14	Thursday	3 0	12 1	9 1	0 1	24
15	Friday	3 0	12 2	9 2	0 2	15
18	Monday	3 0	12 1	9 1	0 1	20
19	Tuesday	3 0	12 45	9 45	0 45	17
20	Wednesday	12 0	5 35	5 35	- -	17
21	Thursday	3 0	12 5	9 5	0 5	25
22	Friday	2 0	5 45	3 45	- -	14
27	Wednesday	12 0	5 31	5 31	- -	14
28	Thursday	3 0	12 2	9 2	0 2	12
29	Friday	3 0	12 1	9 1	0 1	19
TOTAL	20 days	- -	- -	162 0	1 30	337

1894.

1894:						
		H. M.	H. M.	H. M.	H. M.	
January 1	Monday	3 0	12 1	9 1	0 1	14
2	Tuesday	3 0	11 55	8 55	- -	20
3	Wednesday	12 0	5 31	5 31	- -	10
4	Thursday	3 0	11 21	8 21	- -	15
5	Friday	3 0	10 30	7 30	- -	12
8	Monday	3 0	12 1	9 1	0 1	15
9	Tuesday	3 0	11 45	8 45	- -	24
10	Wednesday	12 0	5 32	5 32	- -	26
11	Thursday	3 0	12 2	9 2	0 2	14
12	Friday	3 0	12 22	9 22	0 22	30
TOTAL	10 days	- -	- -	81 0	0 26	180
		H. M.	H. M.	H. M.	H. M.	
February 12	Monday	3 0	10 10	7 10	- -	50
13	Tuesday	3 0	7 50	4 50	- -	46
15	Thursday	3 0	12 10	9 10	0 10	43
16	Friday	3 0	12 5	9 5	0 5	26
19	Monday	3 0	12 5	9 5	0 5	19
20	Tuesday	3 0	—	—	—	—
24	Saturday	12 0	12 10	0 10	- -	14
26	Monday	3 0	8 30	5 30	- -	27
TOTAL	8 days	- -	- -	45 0	0 20	225

RETURN of the Number of Days on which the House Sat in Session 1893–94, &c.—*continued.*

Day of the Month.	Day of the Week.	Hour of Meeting.	Hour of Adjournment.	Number of Hours Sitting.	Number of Hours after Midnight.	Number of Entries in Votes.
1894:		H. M.	H. M.	H. M.	H. M.	
March - 1 -	Thursday -	3 0	5 20	2 20	- -	30
5 -	Monday -	1 30	- Prorogation -		- -	20
TOTAL - -	2 days	- -	- -	2 20	- -	50

SUMMARY.

MONTH.	Number of Days Sitting.	Number of Hours Sitting.	Number of Hours after Midnight.	Number of Entries in Votes.
SESSION 1893:		H. M.	H. M.	
January - - - - - -	1	10 25	- -	89
February - - - - - -	21	177 39	9 24	1,727
March - - - - - -	23	211 29	14 19	1,880
April - - - - - -	18	149 2	4 42	1,579
May - - - - - - -	18	155 39	8 40	1,745
June - - - - - - -	22	200 4	9 25	1,893
July - - - - - - -	21	179 44	7 29	1,350
August - - - - - -	23	196 55	7 10	1,140
September - - - - -	18	163 52	18 20	553
November - - - - -	21	177 28	2 23	437
December - - - - -	20	162 0	1 30	337
1894:				
January - - - - - -	10	81 0	0 26	180
February - - - - -	8	45 0	0 20	225
March - - - - - -	2	2 20	- -	50
TOTAL - - -	226	1,912 37	84 8	13,185

AVERAGE LENGTH OF SITTING, DAILY - - 8 Hours $27\frac{117}{226}$ Minutes.

15 March 1894.

James B. Bull,
Clerk of the Journals.

RETURN of the Number of DAYS on which The HOUSE OF COMMONS SAT in the Session of 1893–94; stating, for each Day, the Hour of Meeting; Hour of Adjournment; &c.

(*Dr. Farquharson.*)

1893–94.

Under 2 *oz.*

HOUSE OF COMMONS

RETURN to an Order of the Honourable The House of Commons, dated 24 February 1893;—*for*,

RETURN "showing the Names of all present MEMBERS of the HOUSE OF COMMONS who are in receipt of PUBLIC MONEY from the NATIONAL EXCHEQUER, whether in the form of Salary, Pay, Pension, or Allowance of any kind, or who have received Commutation in respect thereof under the Commutation Acts, with separate Columns showing the Names of the Constituencies for which they sit, the Amounts they receive or have commuted, with the Amount of the Commutation Money, and the Name of the Office or Nature of the Service for which the Money is or has been paid (in continuation of Parliamentary Paper, No. 396, of Session 1888)."

Treasury Chambers,
8 June 1893.

JOHN T. HIBBERT.

(*Mr. Fenwick.*)

Ordered, by The House of Commons, *to be Printed*,
9 *June* 1893.

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RETURN showing the Names of all present MEMBERS of the HOUSE OF COMMONS who are in receipt of PUBLIC MONEY from the NATIONAL EXCHEQUER, whether in the form of Salary, Pay, Pension, or Allowance of any kind, or who have received Commutation in respect thereof under the Commutation Acts, with separate Columns showing the Names of the Constituencies for which they sit, the Amounts they receive or have commuted, with the Amount of the Commutation Money, and the Name of the Office or Nature of the Service for which the Money is or has been paid (in continuation of Parliamentary Paper, No. 396, of Session 1888).

RETURN of the Names of all MEMBERS of the HOUSE OF COMMONS who are in receipt of PUBLIC MONEY from ARMY VOTES, &c.

NAME.	Name of Constituencies.	Nature of Appointment.	Pay.	Allowance.	Amount paid for Commutation of Pensions, &c.	REMARKS.
			£. s. d.	£. s. d.	£. s. d.	
Baird, J. G. A.	Glasgow (Central)	Captain, Ayrshire Yeomanry	5 16 8	2 10 –	—	
Bass, H. A.	Western Division, Staffordshire.	Lieutenant Colonel and Honorary Colonel, 4th Battalion, North Staffordshire Regiment.	22 19 –	14 9 1	—	
Bill, C.	Leek Division, Staffordshire.	Major and Honorary Lieutenant Colonel, 4th Battalion, North Staffordshire Regiment.	21 12 –	10 13 10	—	
Bowles, H. F.	Enfield Division, Middlesex.	Captain, 7th Battalion, Rifle Brigade	15 12 9	10 11 10	—	
Bridgeman, Hon. F. C.	Bolton	Colonel and Lieutenant Colonel, Half Pay, late Scots Guards.	200 15 –	—	—	
Brymer, W. E.	Southern Division, Dorsetshire.	Captain and Honorary Major, Dorset Yeomanry.	5 16 8	1 17 –	—	
Burghley, Right Hon. Lord	Northern Division, Northamptonshire.	Lieutenant Colonel, 3rd and 4th Battalions, Northamptonshire Regiment.	22 19 –	17 11 –	—	
Campbell - Bannerman, Right Hon. H.	Stirling District	Secretary of State for War	5,000 – –	—	—	
Cavendish, V. C. W.	Western Division, Derbyshire.	2nd Lieutenant, Derbyshire Yeomanry.	3 12 –	– 12 4	—	
Cornwallis, F. S. W.	Maidstone	Captain, West Kent Yeomanry	5 16 8	2 10 –	—	
Cranborne, Viscount	Rochester	Lieutenant Colonel, 4th Battalion, Bedfordshire Regiment.	20 16 –	9 3 –	—	
Darwin, Leonard	Lichfield Division, Staffordshire.	Major, Retired Pay, late Royal Engineers.	200 – –	—	—	
Dickson-Poynder, Sir J. P., Bart.	Chippenham Division, Wiltshire.	2nd Lieutenant, Royal Wilts Yeomanry.	4 8 –	1 4 8	—	
Egerton, Hon. A. de T.	Knutsford Division, Cheshire.	Captain and Honorary Major, Cheshire Yeomanry.	6 11 3	1 17 –	—	
Fielden, R. J., C.M.G.	Chorley Division, North Lancashire.	Major General and Honorary Lieutenant General, Retired Pay.	700 – –	—	—	
FitzWygram, Sir F. W. J., Bart.	Southern or Fareham Division, Hampshire.	Lieutenant General and Colonel, 15th Hussars.	1,185 – –	—	—	
Goldsworthy, W. T.	Hammersmith	Honorary Major General, Retired Pay	466 – –	—	1,951 16 6	In commutation of 256*l.* of his retired pay.
Heath, J.	North Western Division, Staffordshire.	Captain and Honorary Major, Staffordshire Yeomanry	7 5 10	2 19 3	—	
Kenny, M. J.	Mid Tyrone Division, Tyrone.	Captain, Clare Artillery	8 2 2	5 1 3	—	
Kenyon-Slaney, W. S.	North or Newport Division, Shropshire.	Colonel, Retired Pay	420 – –	—	—	
Lambert, G.	South Molton Division, Devonshire.	2nd Lieutenant, 3rd Battalion, Devonshire Regiment.	23 2 –	26 8 –	—	
Lawson, H. L. W.	Cirencester Division, Gloucestershire.	Captain, Buckinghamshire Yeomanry.	5 16 8	2 14 7	—	
Legh, Hon. T. W.	Newton Division, South West Lancashire.	Captain, Lancashire Hussars Yeomanry.	7 1 –	2 1 7	—	
Long, W. H.	West Derby Division, Liverpool.	Major, Royal Wilts Yeomanry	8 13 3	2 9 4	—	
Luttrell, H. C. F.	Western Division, Devonshire.	Captain, Retired Pay, Captain and Honorary Major, 3rd Duke of Cornwall's Light Infantry.	127 15 –	—	—	
Mulholland, Hon. H. L.	Northern Division, Londonderry.	Major, 5th Battalion, Royal Irish Rifles.	21 12 –	10 8 6	—	
Murray, C. W.	Bath	Colonel, Retired Pay, Gentleman-at-Arms.	300 – –	—	—	*See* also Civil Department.
Nolan, J. P.	North Galway	Lieutenant Colonel, Royal Artillery, Retired.	250 – –	—	3,186 4 –	
O'Connor, Arthur	East Donegal	Clerk, War Office, Retired	172 10 –	—	2,420 18 6	
Rasch, F. C.	South East Essex	Captain and Honorary Major, 4th Battalion, Essex Regiment.	15 12 9	7 1 7	–	

NAMES of all Members of the House of Commons who are in receipt of Public Money from Army Votes—*continued.*

NAME.	Name of Constituencies.	Nature of Appointment.	Pay.	Allowance.	Amount paid for Commutation of Pension, &c.	REMARKS.
			£. s. d.	£. s. d.	£. s. d.	
Ridley, Right Hon. Sir M. W., Bart.	Blackpool, Lancashire	Lieutenant Colonel and Honorary Colonel, Northumberland Yeomanry.	14 – –	1 17 –	—	
Seale-Hayne, Right Hon. C.	Ashburton, Devonshire.	Lieutenant Colonel and Honorary Colonel, 3rd Battalion, Devonshire Regiment.	22 19 –	14 13 11	—	
Sitwell, Sir G. R., Bart.	Scarborough	Captain, Yorkshire Dragoons, Yeomanry.	5 16 8	1 17 –	—	
Smith, Abel H.	East Herts	Captain, Herts Yeomanry	5 16 8	2 10 –	—	
Stock, J. H.	Walton, Liverpool	Lieutenant, Lancashire Hussars Yeomanry.	3 10 3	1 7 9	—	
Tollemache, H. J.	Eddisbury, Cheshire	Captain and Honorary Major, Cheshire Yeomanry.	6 11 3	2 1 7	—	
Warde, C. E.	Mid Kent	Major, Retired Pay, Major and Honorary Lieutenant Colonel, West Kent Yeomanry.	200 – –	—	—	
Warner, T. C. T.	North Somersetshire	Captain, 4th Battalion, Oxfordshire Light Infantry.	15 12 9	10 13 4	—	
Whitelaw, G. A. L.	North West Lancashire.	Captain, 3rd Battalion, Argyll and Sutherland Highlanders.	5 4 3	2 5 –	—	
Whitelaw, W.	Perth	Lieutenant, Lancashire Yeomanry	1 11 6	– 5 4	—	
Wingfield-Digby, J. K.	North Dorsetshire	Captain, Dorset Yeomanry	6 11 3	2 1 7	—	
Wolmer, Viscount	West Edinburgh	Captain, 3rd Battalion, Hants Regiment.	15 12 9	5 8 –	—	
Woodall, W.	Hanley	Financial Secretary, War Office	1,500 – –	—	—	
Wyndham, George	Dover	Lieutenant, Cheshire Yeomanry	3 12 –	– 12 4	—	

The following Officers would have been entitled to Pay and Allowance had they attended the last Annual Training.

Bagot, J. FitzR.	Kendal, Westmoreland	Captain and Honorary Major, Westmoreland and Cumberland Yeomanry.	—	—	—
Beckett, E. W.	Whitby, Yorkshire, North Riding.	Captain, Yorkshire Hussars Yeomanry.	—	—	—
Carmarthen, Marquis of	Brixton, Lambeth	Lieutenant, Yorkshire Hussars Yeomanry.	—	—	—
Chelsea, Viscount	Bury St. Edmunds	Captain, 3rd Battalion, Royal Fusiliers.	—	—	—
Cochrane, Hon. T. H. A. E.	North Ayrshire	Captain, 4th Battalion, Argyll and Sutherland Highlanders.	—	—	—
Curzon, Viscount	Wycombe, Bucks	Captain, Leicestershire Yeomanry	—	—	—
Fellowes, Hon. A. E.	Ramsey, Huntingdonshire.	Captain, 3rd Battalion, Norfolk Regiment.	—	—	—
Mildmay, F. B.	Totnes, Devonshire	Lieutenant, West Kent Yeomanry	—	—	—
Sandys, T. M.	Bootle, South West Lancashire.	Lieutenant Colonel, Commandant, 3rd and 4th Battalions, North Lancashire Regiment.	—	—	—
Saunderson, E. J.	North Armagh	Lieutenant Colonel and Honorary Colonel, 4th Battalion, Royal Irish Fusiliers.	—	—	—

RETURN of the Names of all MEMBERS of the HOUSE OF COMMONS who are in receipt of PUBLIC MONEY from NAVY VOTES.

NAME.	Name of Constituencies.	Nature of Appointment.	Pay.	Allowance.	Amount paid for Commutation of Pension, &c.	REMARKS.
			£. s. d.	£. s. d.	£. s. d.	
Kay-Shuttleworth, Right Hon. Sir A. J., Bart.	North East Lancashire, Clitheroe Division.	Parliamentary Secretary, Admiralty	2,000 – –	—	—	
Robertson, Edmund, LL.D.	Dundee City	Civil Lord, Admiralty	1,000 – –	—	—	
Bethell, G. R.	York, East Riding, Holderness.	Commander, R.N. (Retired Pay)	200 – –	—	—	
Carmichael, Sir J. M., Bart.	Glasgow, St. Rollox Division.	Late Clerk, Secretary's Department, Admiralty (Pension).	262 10 –	—	—	
Field, Edward	Sussex, Eastbourne Division.	Vice Admiral (Retired Pay)	365 – –	—	—	
Hill, Right Hon. A. Staveley, Q.C.	Staffordshire, Kingswinford.	Counsel to the Admiralty and Judge Advocate of the Fleet.	100 – –	—	—	In addition to fees.

RETURN of the Names of all MEMBERS of the HOUSE OF COMMONS who are in receipt of PUBLIC MONEY paid from the CONSOLIDATED FUND, CIVIL LIST, or VOTES for CIVIL SERVICE or REVENUE DEPARTMENTS.

NAME.	Name of Constituencies.	Nature of Appointment.	Pay.	Allowance.	Amount paid for Commutation of Pension, &c.	REMARKS.
HOUSEHOLD OF HER MAJESTY:			£. s. d.	£. s. d.	£. s. d.	
Gower, G. G. Leveson	Stoke-upon-Trent	Comptroller of the Household	904 - -	—	—	
Murray, Colonel C. Wyndham.	Bath	Corps of Gentlemen-at-Arms	70 - -	—	—	*See* also payments from Army Votes.
Spencer, Right Hon. C. R.	Northampton, Mid	Vice Chamberlain	900 - -	—	—	
HER MAJESTY'S GOVERNMENT, &c.						
Acland, Right Hon. A. H. D.	Yorkshire, West Riding, Rotherham.	Vice President of the Council	2,000 - -	—	-	
Asher, Alexander	Elgin Burghs	Solicitor General for Scotland	955 - -	—	-	
Asquith, Right Hon. H. H.	Fife, East	Secretary of State, Home Office	5,000 - -	—	-	
Balfour, Right Hon. J. B.	Clackmannan, &c.	Lord Advocate, Scotland	3,237 10 -	—	—	
Burt, T.	Morpeth	Secretary to the Board of Trade	1,200 - -	—	—	
Buxton, Sydney C.	Tower Hamlets, Poplar.	Under Secretary of State, Colonial Office.	1,500 - -	—	—	
Campbell - Bannerman, Right Hon. H.	Stirling, &c.	Secretary of State for War	—	—	—	Paid from Army Votes.
Causton, R. K.	Southwark, West	Junior Lord of the Treasury	1,000 - -	—	—	
Ellis, T. E.	Merionethshire	- - ditto - - ditto	1,000 - -	—	- -	
Foster, Sir B. W., M.D.	Derby, Ilkeston	Secretary to the Local Government Board.	1,200 - -	—	—	
Fowler, Right Hon. H. H.	Wolverhampton, East	President of the Local Government Board.	2,000 - -	—	—	
Gardner, Right Hon. H.	Essex, Saffron Walden	President of the Board of Agriculture	2,000 - -	—	—	
Gladstone, H. J.	Leeds, West	Under Secretary of State, Home Office.	1,500 - -	—	—	
Gladstone, Right Hon. W. E.	Edinburgh, Midlothian.	First Lord of the Treasury and Lord Privy Seal.	5,000 - -	—	-	
Grey, Sir E., Bart.	Northumberland, Berwick.	Under Secretary of State, Foreign Office.	1,500 - -	—	—	
Harcourt, Right Hon. Sir W. G. V.	Derby	Chancellor of the Exchequer	5,000 - -	—	—	
Hibbert, Right Hon. Sir J.	Oldham	Financial Secretary to the Treasury	2,000 - -	—	—	
Kay-Shuttleworth, Right Hon. Sir U., Bart.	Lancashire, Clitheroe	Secretary to the Admiralty	—	—	—	Paid from Navy Votes.
McArthur, W. A.	Cornwall, Mid, St. Austell.	Junior Lord of the Treasury	1,000 - -	—	—	
Marjoribanks, Right Hon. E.	Berwickshire	Secretary to the Treasury	2,000 - -	—	—	
Morley, Right Hon. A.	Nottingham, East	Postmaster General	2,500 - -	—	—	
Morley, Right Hon. J.	Newcastle-upon-Tyne	Chief Secretary for Ireland	4,425 - -	—	- -	
Mundella, Right Hon. A. J.	Sheffield, Brightside	President of the Board of Trade	2,000 - -	—	—	
Rigby, Sir J.	Forfarshire	Solicitor General	6,000 - -	—	—	In addition to fees.
Robertson, E.	Dundee	Civil Lord of the Admiralty	—	—	—	Paid from Navy Votes.
Russell, Sir Charles	Hackney, South	Attorney General	7,000 - -	—	—	In addition to fees.
Shaw-Lefevre, Right Hon. G. J.	Bradford, Central	First Commissioner of Works, &c.	2,000 - -	—	—	
Trevelyan, Right Hon. Sir G. O., Bart.	Glasgow, Bridgeton	Secretary for Scotland	2,000 - -	—	—	
Woodall, W.	Hanley	Financial Secretary, War Office	—	—	—	Paid from Army Votes.
Heller, Right Hon. J. W.	York, West Riding, Sowerby.	Chairman of Ways and Means, House of Commons.	2,500 - -	—	- -	
Peel, Right Hon. A. W.	Warwick and Leamington.	Speaker, House of Commons	5,000 - -	—	—	

Note.—Counsel retained by the Government are, in some instances, Members of Parliament, but as they hold no permanent appointment they are not included in the Return.

PENSIONS for SERVICES paid from Consolidated Fund or Civil Service Votes:						
Hamilton, Right Hon. Lord George F.	Middlesex, Ealing	Pension for Political Services	2,000 - -	—	-	
Hicks-Beach, Right Hon. Sir M., Bart.	Bristol, West	- - ditto - - ditto	1,200 - -	—	—	
Russell, Sir George, Bart.	Berks, Wokingham	Pension as late County Court Judge	1,000 - -	—	—	
Shilliers, Right Hon. C. P.	Wolverhampton, South	Pension for Political Services	1,200 - -	—	-	

Note.—The Chancellor of the Duchy of Lancaster is paid from the funds of the Duchy, and thus does not fall within the Return.

Treasury Chambers, 8 June 1893.

JOHN T. HIBBERT.

RETURN showing the Names of all present MEMBERS of the HOUSE OF COMMONS who are in receipt of PUBLIC MONEY from the NATIONAL EXCHEQUER, whether in the form of Salary, Pay, Pension, or Allowance of any kind, or who have received Commutation in respect thereof under the Commutation Acts, with separate Columns showing the Names of the Constituencies for which they sit, the Amounts they receive or have commuted, with the Amount of the Commutation Money, and the Name of the Office or Nature of the Service for which the Money is or has been paid (in continuation of Parliamentary Paper, No. 396, of Session 1888).

(*Mr. Fenwick.*)

Ordered, by The House of Commons, *to be Printed*, 9 *June* 1893.

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STANDING ORDERS

OF

THE HOUSE OF COMMONS.

PART I. PUBLIC BUSINESS.

PART II. PRIVATE BUSINESS.

1893.

Ordered, by The House of Commons, *to be Printed,*
5 *September* 1893.

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Part I.

STANDING ORDERS RELATIVE TO PUBLIC BUSINESS.

STANDING ORDERS.

1893.

PART I.

STANDING ORDERS relative to PUBLIC BUSINESS.

Resolved :—

SITTINGS of the HOUSE.

1. *Rule regulating the usual Sittings of the House.*

1.—[24 February 1888.] That, unless the House otherwise order, the House shall meet every Monday, Tuesday, Thursday, and Friday, at Three of the clock, and shall, unless previously adjourned, sit till One of the clock a.m., when the Speaker shall adjourn the House without Question put, unless a Bill originating in Committee of Ways and Means, or unless Proceedings made in pursuance of any Act of Parliament or Standing Order, or otherwise exempted as hereinafter provided from the operation of this Standing Order, be then under consideration.

That at midnight on Mondays, Tuesdays, Thursdays, and Fridays, except as aforesaid, and at half-past Five of the clock on Wednesdays, the proceedings on any business then under consideration shall be interrupted; and, if the House be in Committee, the Chairman shall leave the Chair, and make his report to the House; and if a Motion has been proposed for the Adjournment of the House, or of the Debate, or in Committee That the Chairman do report Progress, or do leave the Chair, every such dilatory Motion shall lapse without Question put; and the business then under consideration, and any business subsequently appointed, shall be appointed for the next day on which the House shall sit, unless the Speaker ascertains by the preponderance of voices that a Majority of the House desires that such business should be deferred until a later day.

Provided always, That on the interruption of business the Closure may be moved; and if moved, or if proceedings under the Closure Rule be then in progress, the Speaker or Chairman shall not leave the Chair, until the Questions consequent thereon and on any further Motion, as provided in the Rule "Closure of Debate," have been decided.

That after the business under consideration at Twelve, and half-past Five respectively, has been disposed of, no opposed business shall be taken; and the Orders of the Day, not disposed of at the close of the sitting, shall stand for the next day on which the House shall sit.

That a Motion may be made by a Minister of the Crown at the commencement of Public Business, to be decided without Amendment or Debate, to the following effect: "That the proceedings on any specified business if under discussion at Twelve this night, be not interrupted under the Standing Order 'Sittings of the House.'"

Provided always, That after any business exempted from the operation of this Resolution is disposed of, the remaining business of the sitting shall be dealt with according to the provisions applicable to business taken after Twelve o'clock.

Provided also, That the Chairman of Ways and Means do take the Chair as Deputy Speaker, when requested so to do by Mr. Speaker, without any formal communication to the House. And that Mr. Speaker do nominate, at the commencement of every Session, a panel of not more than five Members to act as temporary Chairmen of Committees, when requested by the Chairman of Ways and Means.

WEDNESDAY SITTINGS.

2. *House to meet on Wednesday, at Twelve o'clock.*

2.—[5 August 1853.] That the House do meet every Wednesday, at Twelve o'clock at noon, for Private Business, Petitions, Orders of the Day, and Notices of Motions, and do continue to sit until Six o'clock, unless previously adjourned.

3. *House to adjourn on Wednesday, at Six o'clock.*

3.—That when such business has been disposed of, or at Six o'clock precisely, notwithstanding there may be business under discussion, Mr. Speaker do adjourn The House, without putting any Question.

Proceedings consequent on interruption of Business at half-past Five o'clock on Wednesdays. *See* Standing Order, "*Sittings of the House*," *No.* 1.

MORNING SITTINGS.

4. *Order of Business at Two o'clock.*

4.—[7 March 1888.] That, unless the House shall otherwise order, whenever the House shall meet at Two o'clock, the House will proceed with Private Business, Petitions, Motions for unopposed Returns, and leave of absence to Members, giving Notices of Motions, Questions to Ministers, and such Orders of the Day as shall have been appointed for the Morning Sitting.

5. *Suspension of Sitting at Seven o'clock.*

5.—That on such days, if the business be not sooner disposed of, the House will suspend its sitting at Seven o'clock; and at Ten minutes before Seven o'clock, unless the House shall otherwise order, Mr. Speaker shall adjourn the Debate on any business then under discussion, or the Chairman shall report Progress, as the case may be; and no opposed business shall then be proceeded with.

6. *Sitting resumed at Nine o'clock.*

6.—That when such business has not been disposed of at Seven o'clock, unless the House shall otherwise order, Mr. Speaker (or the Chairman, in case the House shall be in Committee) do leave the Chair, and the House will resume its sitting at Nine o'clock, when the Orders of the Day not disposed of at the Morning Sitting, and any Motion which was under discussion at Ten minutes to Seven o'clock, shall be set down in the Order Book after the other Orders of the Day.

7. *When Chairman reports Progress at Nine o'clock.*

7.—That whenever the House shall be in Committee at Seven o'clock, the Chairman do report Progress when the House resumes its sitting.

8. *Sittings at Nine o'clock.*

8.—[3 March 1892.] That the Sittings of the House at Nine o'clock be held subject to the provisions of Standing Order No. 1 which relate to the Interruption of Business and the Adjournment of the House.

ADDRESS in ANSWER to the QUEEN'S SPEECH.

9. *Committee Stage of Address discontinued.*

9.—[29 February 1888.] That the stages of Committee and Report on the Address to Her Majesty to convey the thanks of the House for Her Majesty's Most Gracious Speech to both Houses of Parliament, at the opening of the Session, be discontinued.

See also Standing Order "*Appointment of Committees of Supply, &c.,*" *No.* 54.

ORDERS of the DAY.

10. *Orders of the Day on Mondays, Wednesdays, Thursdays, and Fridays*

10.—[3 May 1861 and 7 March 1888.] That, unless The House shall otherwise direct, all Orders of the Day set down in the Order Book for Mondays, Wednesdays, Thursdays, and Fridays, shall be disposed of before The House will proceed upon any Motions of which Notices shall have been given, the right being reserved to Her Majesty's Ministers of placing Government business, whether Orders or Motions, at the head of the list on every Order Day, except Wednesday.

11. *Orders of the Day on Friday when Supply is first Order.*

11.—That, while the Committees of Supply, and Ways and Means are open, the first Order of the Day on Friday shall be either Supply, or Ways and Means, and that on that Order being read, the Question shall be proposed, "That Mr. Speaker do now leave the Chair."

12. *Order of Bills other than Government Bills, after Whitsuntide.*

12.—[29 February 1888.] That after Whitsuntide, Public Bills, other than Government Bills, be arranged on the Order Book so as to give priority to the Bills most advanced, and that Lords' Amendments to Public Bills appointed to be considered, be placed first, to be followed by Third Readings, Considerations of Report, Bills in Progress in Committee, Bills appointed for Committee, and Second Readings.

13. *Orders of the Day to be read without Question put.*

13.—[5 August 1853.] That at the time fixed for the commencement of Public Business, on days on which Orders have precedence of Notices of Motions, and after the Notices of Motions have been disposed of, on all other days, Mr. Speaker do direct the Clerk at the Table to read the Orders of the Day, without any Question being put.

14. *Order in which Orders of the Day shall be disposed of.*

14.—[5 August 1853 and 7 March 1888.] That the Orders of the Day be disposed of in the order in which they stand upon the Paper; the right being reserved to Her Majesty's Ministers of placing Government Orders or Motions at the head of the List, in the rotation in which they are to be taken on the days on which Government Bills have precedence.

See also Standing Orders, "*Priority extended to Notices of Motions,*" *No.* 15; "*Motions for Bills and Nomination of Select Committees,*" *No.* 16; *Supply on Monday, Wednesday, and Friday, No.* 55.

 15.—[28 February

GOVERNMENT BUSINESS: POWER of ARRANGEMENT.

15. *Priority extended to Notices of Motion.*

15.—[28 February 1888.] That on days on which Government business has priority, the Government may arrange such Government business, whether Orders of the Day or Notices of Motions, in such order as they may think fit.

MOTIONS for BILLS, and NOMINATION of COMMITTEES.

16. *Motions for Bills, &c., at the Commencement of Public Business.*

16.—[7 March 1888.] That on Tuesdays and Fridays, and, if set down by the Government, on Mondays and Thursdays, Motions for leave to bring in Bills, and for the Nomination of Select Committees, may be set down for consideration at the commencement of Public Business. If such Motions be opposed, Mr. Speaker, after permitting, if he thinks fit, a brief explanatory statement from the Member who moves and from the Member who opposes any such Motion respectively, may, without further Debate, put the Question thereon, or the Question, That the Debate be now adjourned.

ADJOURNMENT of The HOUSE.

17. *Motions for Adjournment after Questions, on a matter of urgent public importance.*

17.—[27 November 1882.] That no Motion for the Adjournment of the House shall be made until all the questions on the Notice Paper have been disposed of, and no such Motion shall be made before the Orders of the Day, or Notices of Motion have been entered upon, except by leave of the House, unless a Member rising in his place shall propose to move the Adjournment for the purpose of discussing a definite matter of urgent public importance, and not less than Forty Members shall thereupon rise in their places to support the Motion; or unless, if fewer than Forty Members and not less than Ten shall thereupon rise in their places, the House shall, on a Division, upon Question put forthwith, determine whether such Motion shall be made.

18. *Adjournment of House on Friday, when Committees of Supply, &c., are open.*

18.—[3 May 1861.] That, while the Committee of Supply and Ways and Means are open, The House, when it meets on Friday, shall, at its rising, stand adjourned until the following Monday, without any Question being put, unless The House shall otherwise resolve.

See also Standing Orders, "*Debate on Motions for Adjournment*," *No.* 22; "*Motions for Adjournment in abuse of the Rules of the House*," *No.* 23.

19.—[5 August

NOTICES of MOTIONS.

19. *Notice not to exceed Four Notice Days.*

19.—[5 August 1853.] That no Notice shall be given beyond the period which shall include the Four Days next following on which Notices are entitled to precedence; due allowance being made for any intervening adjournment of The House, and the period being in that case so far extended as to include Four Notice Days falling during the sitting of The House.

QUESTIONS to MEMBERS.

20. *Notice to be given in Writing.*

20.—[7 March 1888.] That Notices of questions be given by Members in writing to the Clerk at the Table, without reading them *vivâ voce* in the House, unless the consent of the Speaker to any particular question has been previously obtained.

ORDER in DEBATE.

21. *Order in Debate: Suspension of Members.*

21.—[28 February 1880, and 22 November 1882.] That, whenever any Member shall have been named by The Speaker, or by the Chairman of a Committee of the whole House, immediately after the commission of the offence of disregarding the authority of the Chair, or of abusing the Rules of The House by persistently and wilfully obstructing the business of The House, or otherwise, then, if the offence has been committed by such Member in The House, The Speaker shall forthwith put the Question, on a Motion being made, no amendment, adjournment, or debate being allowed, "That such Member be suspended from the service of The House;" and, if the offence has been committed in a Committee of the whole House, the Chairman shall, on a Motion being made, put the same Question in a similar way, and, if the Motion is carried, shall forthwith suspend the proceedings of the Committee and report the circumstance to The House; and the Speaker shall thereupon put the same Question, without amendment, adjournment, or debate, as if the offence had been committed in The House itself.

If any Member be suspended under this Order, his suspension on the first occasion shall continue for one week, on the second occasion for a fortnight, and on the third, or any subsequent occasion, for a month.

Provided always, That suspension from the service of The House shall not exempt the Member so suspended from serving on any Committee for the consideration of a Private Bill to which he may have been appointed before his suspension.

Provided also, That not more than one Member shall be named at the same time, unless several Members, present together, have jointly disregarded the authority of the Chair.

Provided always, That nothing in this Resolution shall be taken to deprive The House of the power of proceeding against any Member according to ancient Usages.

See provision regarding withdrawal of Members from precincts of House under Standing Order, "*Disorderly Conduct*," *No.* 27.

22. *Debate on Motions for Adjournment.*

22.—[27 November 1882.] That when a Motion is made for the Adjournment of a Debate, or of The House during any Debate, or that the Chairman of a Committee do report Progress, or do leave the Chair, the Debate thereupon shall be confined to the matter of such Motion; and no Member, having moved or seconded any such Motion, shall be entitled to move, or second, any similar Motion, during the same Debate.

23. *Motions for Adjournment in Abuse of the Rules of the House.*

23.—[27 November 1882 and 28 February 1888.] That, if Mr. Speaker, or the Chairman of a Committee of the whole House, shall be of opinion that a Motion for the Adjournment of a Debate, or of the House, during any Debate, or that the Chairman do report Progress, or do leave the Chair, is an abuse of the Rules of the House, he may forthwith put the Question thereupon from the Chair, or he may decline to propose the Question thereupon to the House.

N.B.—The above Motions lapse on Interruption of Business, under Standing Order, "*Sittings of the House*," *No.* 1.

24. *Irrelevance or Repetition.*

24.—[27 November 1882 and 28 February 1888.] That Mr. Speaker or the Chairman, after having called the attention of the House, or of the Committee to the conduct of a Member, who persists in irrelevance, or tedious repetition either of his own arguments, or of the arguments used by other Members in Debate, may direct him to discontinue his speech.

See also the following Standing Orders *relating to Closure of Debate, and Order in the House, Nos.* 25–27.

ORDERS relating to CLOSURE of DEBATE.

25. *Closure of Debate.*

25.—[18 March 1887 and 7 March 1888.] That, after a Question has been proposed, a Member rising in his place may claim to move, "That the Question be now put," and, unless it shall appear to the Chair that such Motion is an abuse of the Rules of the House, or an infringement of the rights of the minority, the Question, "That the Question be now put," shall be put forthwith, and decided without Amend- ment or Debate:

When the Motion "That the Question be now put" has been carried, and the Question consequent thereon has been decided, any further Motion may be made (the assent of the Chair, as aforesaid, not having been withheld) which may be requisite to bring to a decision any Question already proposed from the Chair; and also if a Clause be then under consideration, a Motion may be made (the assent of the Chair, as aforesaid, not having been withheld), That the Question, That certain words of the Clause defined in the Motion stand part of the Clause, or That the Clause stand part of, or be added to the Bill, be now put. Such Motions shall be put forthwith, and decided without Amendment or Debate:

Provided always, that this Rule shall be put in force only when the Speaker or the Chairman of Ways and Means is in the Chair.

26.—[28 February

26. *Majority for Closure of Debate.*

26.—[28 February 1888.] That Questions for the Closure of Debate under Standing Order No. 25 shall be decided in the affirmative, if, when a Division be taken, it appears by the Numbers declared from the Chair that not less than One Hundred Members voted in the Majority in support of the Motion.

See also "*Divisions frivolously Claimed*," *No.* 30; *Closure provisions in* Standing Orders, "*Sittings of the House*," *No.* 1, *and* "*Motion for Adjournment in abuse of the Rules of the House*," *No.* 23.

ORDER in the HOUSE.

27. *Disorderly Conduct.*

27.—[28 February 1888.] That Mr. Speaker, or the Chairman do order Members, whose conduct is grossly disorderly, to withdraw immediately from the House during the remainder of that day's sitting; and that the Serjeant-at-Arms do act on such Orders as he may receive from the Chair, in pursuance of this Resolution. But if, on any occasion, Mr. Speaker or the Chairman deems that his powers under this Standing Order are inadequate, he may Name such Member or Members in pursuance of the Standing Order "Order in Debate," or he may call upon The House to adjudge upon the conduct of such Member or Members.

Provided always, That Members who are ordered to withdraw under this Standing Order, or who are suspended from the service of the House under the Standing Order "Order in Debate," shall forthwith withdraw from the precincts of the House, subject, however, in the case of such suspended Members, to the proviso in that Standing Order regarding their service on Private Bill Committees.

See also Standing Order, "*Order in Debate*; *Suspension of Members*, *No.* 21.

DIVISIONS.

28. *Two-Minute Glass to be Turned.*

28.—[19 July 1854.] That so soon as the Voices have been taken, the Clerk shall turn a two-minute Sand-Glass, to be kept on the Table for that purpose, and the Doors shall not be closed until after the lapse of Two Minutes as indicated by such Sand-Glass.

29. *Doors to be Closed after lapse of Two Minutes.*

29. That the Doors shall be closed so soon after the lapse of Two Minutes, as the Speaker or the Chairman of the Committee of the whole House shall think proper to direct.

30. *Divisions frivolously Claimed.*

30.—[29 February 1888.] That Mr. Speaker, or the Chairman may, after the lapse of Two Minutes as indicated by the Sand-Glass, if in his opinion the Division is frivolously or vexatiously claimed, take the Vote of the House, or Committee, by calling upon the Members who support, and who challenge his decision, successively to rise in their places; and he shall thereupon, as he thinks fit, either declare the determination of the House or Committee, or name

Tellers for a Division. And, in case there is no Division, the Speaker or Chairman shall declare to the House or the Committee the number of the minority who had challenged his decision, and their names shall be thereupon taken down in the House, and printed with the list of Divisions.

See also Standing Order, "*Withdrawal of Strangers during Divisions*," *No.* 92.

PUBLIC BILLS.

Introduction of Bills. *See* Standing Order, "*Motions for Bills, &c., at the Commencement of Public Business*," *No.* 16.

31. *First Reading of Bills.*

31.—[5 August 1853.] That when any Bill shall be presented by a Member, in pursuance of an Order of this House, or shall be brought from The Lords, the Questions "That this Bill be now read a first time," and "That this Bill be printed," shall be decided without Amendment or Debate.

Committees on Bills. *See* Standing Order, "*When House resolves itself into Committee forthwith*," *No.* 51.

32. *Committees on Bills, &c.* (*Progress*).

32.—[5 August 1853.] That when a Bill or other matter (except Supply or Ways and Means) has been partly considered in Committee, and the Chairman has been directed to report Progress, and ask leave to sit again, and The House shall have ordered that the Committee shall sit again on a particular day, The Speaker shall, when the Order for the Committee has been read, forthwith leave the Chair without putting any Question, and The House shall thereupon resolve itself into such Committee.

33. *Bills referred together to a Committee of the Whole House.*

33.—[19 July 1854 and 21 July 1886.] That Bills which may be fixed for consideration in Committee on the same day, whether in Progress or otherwise, may be referred together to a Committee of the whole House, which may consider on the same day all the Bills so referred to it, without the Chairman leaving the Chair on each separate Bill; provided that, with respect to any Bill not in Progress, if any Member shall object to its consideration in Committee, together with other Bills, the Order of the Day for the Committee on such Bill shall be postponed.

34. *Amendments in Committee.*

34.—[19 July 1854.] That it be an Instruction to all Committees of the whole House to which Bills may be committed, that they have power to make such Amendments therein as they shall think fit, provided they be relevant to the subject-matter of the Bill; but that if any such Amendments shall not be within the Title of the Bill, they do amend the Title accordingly, and do report the same specially to The House.

35. *Postponement of Preamble.*

35.—[27 November 1882.] That, in Committee on a Bill, the Preamble do stand postponed until after the consideration of the Clauses, without Question put.

36.—[19 July

36. *Question not put on First and Second Reading of Bills in Committee.*

36.—[19 July 1854.] That the Questions for reading a Bill a First and Second Time in a Committee of the whole House be discontinued.

37. *Question not put on Blanks.*

37.—[19 July 1854.] That in going through a Bill no Questions shall be put for the filling up words already printed in *italics*, and commonly called blanks, unless exception be taken thereto; and if no alterations have been made in the words so printed in *italics*, the Bill shall be reported without Amendments, unless other Amendments have been made thereto.

38. *Clauses dealt with in Committee and on Report.*

38.—[19 July 1854.] That on a Clause being offered in the Committee on the Bill, or on the consideration of Report of a Bill, Mr. Speaker or the Chairman do desire the Member to bring up the same, whereupon it shall be read a First Time without Question put, but no Clause shall be offered on consideration of Report without notice.

Report from Committees. *See* Standing Orders, "*Chairman when ordered to Report, leaves the Chair without Question put*"; "*Reports from Committees*," *Nos.* 52, 53.

39. *Bills Reported.*

39.—[5 August 1853.] That at the close of the Proceedings of a Committee of the whole House on a Bill, the Chairman shall report the Bill forthwith to The House, and when Amendments shall have been made thereto, the same shall be received, without debate, and a time appointed for taking the same into consideration.

40. *Consideration of a Bill, as Amended.*

40.—[27 November 1882.] That, when the Order of the Day for the Consideration of a Bill, as amended in the Committee of the whole House, has been read, The House do proceed to consider the same without Question put, unless the Member in charge thereof shall desire to postpone its consideration, or a Motion shall be made to re-commit the Bill.

See contra, Standing Order, "*Report of Bills referred to Standing Committees*," *No.* 50.

41. *Amendments on Report.*

41.—[28 February 1888.] That upon the Report stage of any Bill no Amendment may be proposed, which could not have been proposed in Committee without an Instruction from the House.

See Standing Order, "*Amendments in Committee*," *No.* 34.

42. *Amendments on Third Reading.*

42.—[21 July 1856.] That no Amendments, not being merely verbal, shall be made to any Bill on the Third Reading.

43. *Lords' Amendments.*

43.—[19 July 1854.] That Lords' Amendments to Public Bills shall be appointed to be considered on a future day, unless The House shall order them to be considered forthwith.

 44.—[24 July

44. *Pecuniary Penalties.*

44.—[24 July 1849.] That with respect to any Bill brought to this House from the House of Lords, or returned by the House of Lords to this House, with Amendments, whereby any pecuniary penalty, forfeiture, or fee shall be authorised, imposed, appropriated, regulated, varied, or extinguished, this House will not insist on its ancient and undoubted privileges in the following cases:—

1. When the object of such pecuniary penalty or forfeiture is to secure the execution of the Act, or the punishment or prevention of offences.

2. Where such fees are imposed in respect of benefit taken or service rendered under the Act, and in order to the execution of the Act, and are not made payable into the Treasury or Exchequer, or in aid of the Public Revenue, and do not form the ground of public accounting by the parties receiving the same, either in respect of deficit or surplus.

3. When such Bill shall be a Private Bill for a Local or Personal Act

45. *Temporary Laws.*

45.—[24 July 1849.] That the precise duration of every Temporary Law be expressed in a distinct Clause at the end of the Bill.

See also Standing Order, "*Order of Bills other than Government Bills, after Whitsuntide*," *No.* 12.

STANDING COMMITTEES on BILLS RELATING to LAW and COURTS of JUSTICE, TRADE, &c.

46. *Revival of Standing Committees.*

46.—[7 March 1888.] That the Resolutions of The House of the 1st December 1882 relating to the Constitution and Proceedings of Standing Committees for the Consideration of Bills relating to Law, and Courts of Justice, and Legal Procedure, and to Trade, Shipping, and Manufactures, be revived, and that Trade shall include Agriculture and Fishing.

47. *Standing Committees on Law and Courts of Justice, Trade, &c.*

47.—That two Standing Committees be appointed for the consideration of all Bills relating to Law and Courts of Justice and Legal Procedure, and to Trade, Shipping, and Manufactures, which may, by Order of The House, in each case, be committed to them; and the procedure in such Committees shall be the same as in a Select Committee, unless The House shall otherwise order: Provided, That strangers shall be admitted, except when the Committee shall order them to withdraw. Provided also, That the said Committees shall be excluded from the operation of the Standing Order of July 21st, 1856, and the said Committee shall not sit, whilst The House is sitting, without the order of The House: Provided also, That any Notice of Amendment to any Clause in a Bill which may be committed to a Standing Committee, given by any honourable Member in the House, shall stand referred to such Committee: Provided also, That Twenty be the Quorum of such Standing Committees.

Standing Order, No. 66.

Note.—By Standing Order, *No.* 46, *Bills relating to "Agriculture and Fishing," are included in the reference to the Trade, &c., Standing Committee.*

48.—That

48. *Nomination of Standing Committees by Committee of Selection.*

48.—That each of the said Standing Committees do consist of not less than Sixty, nor more than Eighty Members, to be nominated by the Committee of Selection, who shall have regard to the classes of Bills committed to such Committees, to the composition of The House, and to the qualifications of the Members selected; and shall have power to discharge Members from time to time, and to appoint others in substitution for those discharged. The Committee of Selection shall also have power to add not more than Fifteen Members to a Standing Committee in respect of any Bill referred to it, to serve on the Committee during the consideration of such Bill.

49. *Appointment of Chairman of Standing Committees.*

49.—That the Committee of Selection shall nominate a Chairmen's Panel to consist of not less than Four nor more than Six Members, of whom Three shall be a Quorum; and the Chairmen's Panel shall appoint from among themselves the Chairman of each Standing Committee, and may change the Chairman so appointed from time to time.

50. *Report of Bills referred to Standing Committees.*

50.—That all Bills which shall have been committed to one of the said Standing Committees shall, when reported to The House, be proceeded with, as if they had been reported from a Committee of the whole House: Provided, That the provisions of the Standing Order "Consideration of a Bill, as amended" shall not apply to a Bill reported to The House by a Standing Committee. Standing Order, No. 40.

See also Standing Orders *relating to Public Bills in Committee, Nos.* 34, 35, 36, 37, 38; *and* Standing Orders *relating to Select Committees, Nos.* 69, 70, 72, 73, 74, 76.

COMMITTEES of the WHOLE HOUSE.

51. *When the House resolves itself into Committee forthwith.*

51.—[28 February 1888, and 17 February 1891.] That whenever an Order of the Day is read for the House to resolve itself into Committee (not being a Committee to consider a Message from the Crown, or the Committee of Supply, or of Ways and Means, or the Committee on the East India Revenue Accounts), Mr. Speaker shall leave the Chair without putting any Question, and the House shall thereupon resolve itself into such Committee, unless Notice of an Instruction thereto has been given, when such Instruction shall be first disposed of.

See also Standing Order, "*Committees on Bills, &c. (Progress),*" *No.* 32.

52. *Chairman when Ordered to Report leaves the Chair without Question put.*

52.—[27 November 1882.] That when the Chairman of a Committee has been ordered to make a Report to the House, he shall leave the Chair without Question put.

53. *Reports from Committees.*

53.—[19 July 1854.] That every Report from a Committee of the whole House be brought up, without any Question being put.

See also Standing Orders *relating to Applications for Public Money in Committees of the whole House, Nos.* 58. 60. 62; *Oath administered in Committees of the whole House, No.* 88; *Bills in Committees of the whole House, Nos.* 32–38.

SUPPLY and WAYS and MEANS.

54. *Appointment of Committees of Supply, &c,*

54.—[28 July 1870.] That this House will, in future, appoint the Committees of Supply, and Ways and Means, at the commencement of every Session, so soon as an Address has been agreed to, in answer to Her Majesty's Speech.

55. *Supply on Monday, Wednesday, and Friday.*

55.—[3 May 1861.] That the Committees of Supply, and Ways and Means shall be fixed for Monday, Wednesday, and Friday, and may also be appointed for any other day, on which the House shall meet for despatch of business.

56. *When Mr. Speaker leaves the Chair for Committee of Supply without Question put.*

56.—[27 November 1882 and 7 March 1888.] That whenever the Committee of Supply stands as an Order of the Day on Monday or Thursday, Mr. Speaker shall leave the Chair without putting any Question, unless on first going into Supply on the Army, Navy, or Civil Service Estimates respectively, or on any Vote of Credit, an Amendment be moved, or Question raised, relating to the Estimates pro- posed to be taken in Supply.

See also Standing Orders, "*Orders of the Day on Friday, when Supply first Order*," *No.* 11; "*Adjournment from Friday to Monday, when Committees of Supply, &c., are open*," *No.* 18; "*When the House resolves itself into Committee forthwith*," *No.* 51.

PUBLIC MONEY.

57. *Recommendation from the Crown (Applications for Public Money).*

57.—[11 June 1713, 25 June 1852, and 20 March 1866.] That this House will receive no Petition for any sum relating to Public Service, or proceed upon any Motion for a grant or charge upon the Public Revenue, whether payable out of the Consolidated Fund or out of monies to be provided by Parliament, unless recommended from The Crown.

58. *Petition, &c. (Grant of Money, Debts to the Crown).*

58.—[29 March 1707.] That this House will not proceed upon any Petition, Motion, or Bill, for granting any Money, or for releasing or compounding any Sum of Money owing to The Crown, but in a Committee of the whole House.

59. *Petition, &c. (Revenue Debts).*

59.—[25 March 1715.] That this House will not receive any Petition for compounding any Sum of Money owing to The Crown, upon any branch of the Revenue, without a Certificate from the proper Officer or Officers annexed to the said Petition, stating the Debt, what Prosecutions have been made for the recovery of such Debt, and setting forth how much the Petitioner and his Security are able to satisfy thereof.

60. *Address to Crown for issue of Public Money.*

60.—[22 February 1821.] That this House will not proceed upon any Motion for an Address to The Crown, praying that any Money may be issued, or that any expense may be incurred, but in a Committee of the whole House.

61.—[21 July

61. *Charge on Revenues of India.*

61.—[21 July 1856.] That this House will not receive any Petition, or proceed upon any Motion for a Charge upon the Revenues of India, but what is recommended by The Crown.

62. *Charge on the Public Revenue.*

62.—[20 March 1866.] That if any Motion be made in The House for any aid, grant, or charge upon the Public Revenue, whether payable out of the Consolidated Fund or out of monies to be provided by Parliament, or for any charge upon the People, the consideration and debate thereof shall not be presently entered upon, but shall be adjourned till such further day as The House shall think fit to appoint, and then it shall be referred to a Committee of the whole House before any Resolution or Vote of The House do pass therein.

See Standing Orders *relating to Committees of the whole House, Nos.* 51-53.

PACKET and TELEGRAPHIC CONTRACTS.

63. *Contracts to be approved by Resolution.*

63.—[13 July 1869.] That in all Contracts extending over a period of years, and creating a public Charge, actual or prospective, entered into by the Government for the Conveyance of Mails by Sea, or for the purpose of Telegraphic Communications beyond Sea, there should be inserted the condition that the Contract shall not be binding until it has been approved of by a Resolution of The House.

64. *Contracts to be laid on Table of House.*

64.—That every such Contract, when executed, should forthwith, if Parliament be then sitting, or, if Parliament be not then sitting, within Fourteen days after it assembles, be laid upon the Table of the House, accompanied by a Minute of the Lords of the Treasury, setting forth the grounds on which they have proceeded in authorizing it.

65. *Contracts to be confirmed by Public Act.*

65.—That, in cases where any such Contract requires to be confirmed by Act of Parliament, the Bill for that purpose should not be introduced and dealt with as a Private Bill, and that power to the Government to enter into agreements by which obligations at the public charge shall be undertaken, should not be given in any Private Act.

See the provision regarding Proceedings under above Standing Orders in Standing Order, *"Sittings of the House," No.* 1.

SELECT COMMITTEES.

66. *Sitting of Committees.*

66.—[21 July 1856.] That all Committees shall have leave to sit, except while The House is at Prayers, during the sitting, and notwithstanding any adjournment of The House.

See provision regarding this Standing Order, in Standing Order, *"Standing Committees on Law, &c.," No.* 47.

 67.—[25 June

67. *Number on Select Committees.*

67.—[25 June 1852.] That no Select Committee shall, without leave of The House, consist of more than Fifteen Members; that such leave shall not be moved for without Notice; and that in the case of Members proposed to be added or substituted, after the first appointment of the Committee, the Notice shall include the Names of the Members proposed to be added or substituted.

68. *Consent from Members to Attend.*

68.—That every Member intending to move for the appointment a Select Committee do endeavour to ascertain previously whether each Member proposed to be named by him on such Committee will give his attendance thereupon.

69. *Notice of Names of Members.*

69.—That every Member intending to move for the appointment of a Select Committee, shall, One day next before the nomination of such Committee, place on the Notices the Names of the Members intended to be proposed by him to be Members of such Committee.

For Motions for Nomination of Select Committees at the commencement of Public Business, see Standing Order, *No.* 16.

70. *Lists of Members serving.*

70.—That lists be affixed in some conspicuous place in the Committee Office, and in the Lobby of the House of all Members serving on each Select Committee.

71. *Entry of Questions asked of Witnesses in Minutes.*

71.—That to every Question asked of a Witness under examination, in the Proceedings of any Select Committee, there be prefixed in the Minutes of the Evidence, the Name of the Member asking such Question.

72. *Entry of Names of Members in Minutes.*

72.—That the Names of the Members present each day on the sitting of any Select Committee be entered on the Minutes of Evidence, or on the Minutes of the Proceedings of the Committee (as the case may be) and reported to The House on the Report of such Committee.

73. *Entry of Divisions.*

73.—That in the event of any Division taking place in any Select Committee, the Question proposed, the Name of the Proposer, and the respective Votes thereupon of each Member present, be entered on the Minutes of Evidence, or on the Minutes of the Proceedings of the Committee (as the case may be), and reported to The House on the Report of such Committee.

74. *Presence of Quorum.*

74.—That if, at any time during the sitting of a Select Committee of this House, the Quorum of Members fixed by The House shall not be present, the Clerk of the Committee shall call the attention of the Chairman to the fact, who shall thereupon suspend the Proceedings of the Committee until a Quorum be present, or adjourn the Committee to some future day.

75. *Report of Opinion and Observations.*

75.—[9 August 1875.] That every Select Committee having power to send for Persons, Papers, and Records, shall have leave to report their Opinion and Observations, together with the Minutes of Evidence taken before them, to The House, and also to make a Special Report of any matters which they may think fit to bring to the notice of The House.

76.—[25 June

76. *Notice to Committees of House at Prayers.*

76.—[25 June 1852 and 21 July 1856.] That the Serjeant-at-Arms attending this House do, from time to time, when The House is going to Prayers, give Notice thereof to all Committees; and that all proceedings of Committees, after such Notice, be declared to be null and void, unless such Committees be otherwise empowered to sit after Prayers.

See also Standing Orders, "*Seats in the House not to be taken before Prayers*": "*Seats in the House secured at Prayers*," *Nos.* 84, 85.

PUBLIC ACCOUNTS.

77. *Standing Committee on Public Accounts.*

77.—[3 April 1862 and 28 March 1870.] That there shall be a Standing Committee, to be designated "The Committee of Public Accounts," for the examination of the Accounts showing the appropriation of the sums granted by Parliament to meet the Public Expenditure, to consist of Eleven Members, who shall be nominated at the commencement of every Session, and of whom Five shall be a Quorum.

PUBLIC PETITIONS.

78. *Presentation of Petitions to The House.*

78.—[14 April 1842 and 5 August 1853.] That every Member offering to present a Petition to the House, not being a Petition for a Private Bill, or relating to a Private Bill before The House, do confine himself to a statement of the Parties from whom it comes, of the number of signatures attached to it, and of the material allegations contained in it, and to the reading of the prayer of such Petition.

79. *No Debate on Presentation of Petitions.*

79.—That every such Petition not containing matter in breach of the Privileges of this House, and which, according to the Rules or usual Practice of this House, can be received, be brought to the Table by the direction of The Speaker, who shall not allow any Debate, or any Member to speak upon, or in relation to such Petition; but it may be read by the Clerk at the Table, if required.

80. *Petitions regarding present Personal Grievance.*

80.—That, in the case of such Petition complaining of some present personal grievance, for which there may be an urgent necessity for providing an immediate remedy, the matter contained in such Petition may be brought into discussion on the presentation thereof.

81. *Reference of Petitions to Committee on Public Petitions.*

81.—That all other such Petitions, after they shall have been ordered to lie on the Table, be referred to the Committee on Public Petitions, without any Question being put; but if any such Petition relate to any matter or subject, with respect to which the Member presenting it has given Notice of a Motion, and the said Petition has not been ordered to be printed by the Committee, such Member may, after notice given, move that such Petition be printed with the Votes.

82. *Petitions against Imposition of a Tax.*

82.—That, subject to the above regulations, Petitions against any Resolution or Bill imposing a Tax or Duty for the current service of the year be henceforth received, and the usage under which The House has refused to entertain such Petitions be discontinued.

See also, Public Monies, Nos. 57, 58, 59, 61.

SPEAKER.

83. *Office of Speaker.*

83.—[20 July 1855.] That whenever The House shall be informed by the Clerk at the Table of the unavoidable absence of Mr. Speaker, the Chairman of the Committee of Ways and Means do perform the duties and exercise the authority of Speaker in relation to all proceedings of this House, as Deputy Speaker, until the next meeting of The House, and so on from day to day, on the like information being given to The House, until The House shall otherwise order: provided that if The House shall adjourn for more than Twenty-four hours, the Deputy Speaker shall continue to perform the duties and exercise the authority of Speaker for Twenty-four hours only after such adjournment.

See also, Power given to Mr. Speaker to request the Chairman of Ways and Means to take the Chair in Standing Order, "*Sittings of the House,*" *No.* 1.

MEMBERS.

84. *Seats in the House not to be taken before Prayers.*

84.—[6 April 1835.] That no Member's name be affixed to any seat in the House before the hour of Prayers; and that the Speaker do give directions to the Doorkeepers accordingly.

85. *Seats in the House secured at Prayers.*

85.—[29 April 1858.] That any Member having secured a seat at Prayers, shall be entitled to retain the same until the rising of The House.

86. *Time when Members may take Oath, &c.*

86.—[30 April 1866.] That Members may take and subscribe the Oath required by Law, at any time during the Sitting of The House, before the Orders of the Day and Notices of Motions have been entered upon, or after they have been disposed of; but no debate or business shall be interrupted for that purpose.

87. *Affirmation made by Members in lieu of Oath.*

87.—[1 July 1880.] That every person returned as a Member of this House, who may claim to be a person for the time being by Law permitted to make a solemn Affirmation or Declaration instead of taking an Oath, shall henceforth (notwithstanding so much of the Resolution adopted by this House on the 22nd day of June last as relates to Affirmation) be permitted, without Question, to make and subscribe a solemn Affirmation in the form prescribed by "The Parliamentary Oaths Act, 1866," as altered by "The Promissory Oaths Act, 1868," subject to any liability by Statute.

See also Standing Orders *regarding Disorderly Conduct, No.* 27; *Call on Members to rise in their places on Motions for Adjournment before Public Business, No.* 17; *to give their Votes, No.* 28; *Suspension of Members, No.* 21; *Members directed to discontinue their Speeches, No.* 24; *Seats of, in the House, Nos.* 84, 85; *when the Oath may be taken by, No.* 87; *Nomination on Standing Committees, No.* 48; *Nomination, &c., on Select Committees, Nos.* 68-70; *not to bring Strangers into the House, No.* 91; *Letters to, Nos.* 94-96.

WITNESSES before the HOUSE and its COMMITTEES.

88. *Oath, &c., to Witnesses administered in the House, &c.*

88.—[20 February 1872.] That any Oath or Affirmation taken or made by any Witness before The House, or a Committee of the whole House, be administered by the Clerk at the Table.

89. *Oath, &c., to Witnesses administered in Select Committees.*

89.—That any Oath or Affirmation taken or made by any Witness before a Select Committee may be administered by the Chairman, or by the Clerk attending such Committee.

STRANGERS.

90. *Strangers in parts of the House appropriated to Members.*

90.—[5 February 1845.] That the Serjeant-at-Arms attending this House do, from time to time, take into his custody any Stranger whom he may see, or who may be reported to him to be, in any part of the House or Gallery appropriated to the Members of this House, and also any Stranger who, having been admitted into any other part of the House or Gallery, shall misconduct himself, or shall not withdraw when Strangers are directed to withdraw, while The House, or any Committee of the whole House is sitting; and that no person so taken into custody be discharged out of custody without the special order of The House.

91. *Members not to bring Strangers into the House.*

91.—That no Member of this House do presume to bring any Stranger into any part of the House or Gallery appropriated to the Members of this House, while The House, or a Committee of the whole House, is sitting.

92. *Withdrawal of Strangers during Divisions.*

92.—[19 July 1854.] That, except when Mr. Speaker or the Chairman of a Committee of the whole House shall otherwise direct, his order for the withdrawal of Strangers during a Division, shall be understood to apply to Strangers occupying seats below the Bar and in the Front Gallery, and shall be enforced by the Serjeant-at-Arms accordingly.

93. *Withdrawal of Strangers from the House.*

93.—[7 March 1888.] That if at any sitting of The House, or in Committee, any Member shall take notice that Strangers are present, Mr. Speaker, or the Chairman (as the case may be), shall forthwith put the Question, "That Strangers be ordered to withdraw," without permitting any Debate or Amendment: Provided that the Speaker, or the Chairman, may, whenever he thinks fit, order the withdrawal of Strangers from any part of the House.

LETTERS.

94. *Custody of Letters addressed to Members.*

94.—[25 June 1852.] That, to prevent the intercepting or losing of Letters directed to Members of this House, the person appointed to bring Letters from the General Post Office to this House, or some other person to be appointed by the Postmaster General, do for the future, every day during the Session of Parliament, Sundays excepted, constantly attend, from Ten of the clock in the morning till Seven in the afternoon, at the place appointed for the delivery of the said Letters, and take care during his stay there, to deliver the same to the several Members to whom they shall be directed, or to their known servant or servants, or other person bringing notes under the hands of the Members sending for the same.

95. *Directions to Officer in Charge of Letters.*

95.—That the said officer do, upon his going away, lock up such Letters as shall remain undelivered; and that no Letter be delivered but within the hours aforesaid.

96. *Orders to be sent to Postmaster General.*

96.—That the said Orders be sent to the Postmaster General at the commencement of each Session.

97. *Letters, &c., directed to this House.*

97.—That, when any Letter or Packet directed to this House shall come to Mr. Speaker, he do open the same, and acquaint The House, at their next sitting, with the contents thereof, if proper to be communicated to this House.

Reginald F. D. Palgrave
Cl. to the Com.

Resolved,—[7 March 1888.] That the Resolutions of this House of the 24th, 28th, and 29th days of February, and of the 7th day of March, relative to the Business of the House (Rules of Procedure), with the exception of Resolution No. XII., be Standing Orders of this House.—(*Mr. William Henry Smith.*)

Resolved,—[7 March 1888.] That the Standing Orders of this House relative to Public Business, as amended, be printed.—(*Mr. William Henry Smith.*)

By Resolutions of the House of the 29th February and 7th March 1888, *the following Standing Orders were repealed.*

[The Numerals refer to the Standing Orders relating to Public Business of Session 1887.]

No. XLV.—Bills respecting Religion.

No. XLVI.—Bills respecting Trade.

Nos. III., IV., V.—Wednesday Sittings.

Nos. VI., VII., VIII.—Morning Sittings.

No. XI.—Debates on Motions for Adjournment.

No. XIII.—Irrelevance or Repetition.

No. XIV.—Putting the Question.

No. XXXIX.—Dropped Orders.

No. XLI.—The Half-past Twelve o'clock Rule.

No. XLIV.—Divisions.

By Resolutions of the House of the 7th March 1888, *the following Standing Orders were amended.*

Standing Order XIVA., *Closure of Debate, No.* 25, amended, by leaving out the first Proviso, lines 17 to 21 inclusive.

Standing Order XXI., *Notices on going into Committee of Supply, No.* 56, amended, by leaving out, in line 1, the words "the first," and inserting the word "an."

Standing Order XXII., *Select Committees, No.* 66, amended, by leaving out, in lines 1 and 2, the words "on Wednesdays and other Morning Sittings of the House."

Standing Order XXXVI., *Orders of the Day and Notices of Motion, No.* 10, amended, by leaving out, in line 6, the word "Orders," and inserting the words "Business, whether Orders or Motions."

Standing Order XXXVIII., *Orders of the Day and Notices of Motion, No.* 14, amended, by inserting, in line 3, after the word "Orders," the words "or Motions."

By Resolution of the House, 17 February 1888, Standing Order No. 51, When *the House resolves itself into Committee forthwith*, was amended by inserting, after the words "Ways and Means," the words "or the Committee on the East India Revenue Accounts."—(*Sir William Plowden.*)

By Resolution of the House, 3 March 1892, Standing Order No. 8, 7 March 1888, was repealed, and was replaced by Standing Order No. 8, 3 March 1892. —(*Mr. Balfour.*)

R. F. D. P.

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RELATING TO PUBLIC BUSINESS.

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Part II.

STANDING ORDERS RELATIVE TO PRIVATE BUSINESS.

1.

I.

THE TWO CLASSES OF PRIVATE BILLS.

The Two Classes of Private Bills.

I.

THE TWO CLASSES OF PRIVATE BILLS.

1. For the purposes of the Standing Orders of this House, all Private Bills to which the Standing Orders are applicable shall be divided into the Two following Classes, according to the subjects to which they respectively relate:— Private Bills divided into Two Classes.

1st Class: 1st Class.

Burial Ground, Making, Maintaining or Altering.

Charters and Corporations, enlarging or altering Powers of.

Church or Chapel, Building, Enlarging, Repairing or Maintaining.

City or Town, Paving, Lighting, Watching, Cleansing or Improving.

Company, Incorporating, Regulating, or giving Powers to.

County Rate.

County or Shire Hall, Court House.

Crown, Church, or Corporation Property, or Property held in Trust for Public or Charitable Purposes.

Ferry, where no work is to be executed.

Fishery, Making, Maintaining or Improving.

Gaol or House of Correction.

Gas Work.

Land, Inclosing, Draining or Improving.

Letters Patent.

Local Court, Constituting.

Market or Market-place, Erecting, Improving, Repairing, Maintaining or Regulating.

Police.

Poor, Maintaining or Employing.

Poor Rate.

Powers to sue and be sued, Conferring.

Stipendiary Magistrate, or any Public Officer, Payment of.

And

Continuing or amending an Act passed for any of the purposes included in this or the Second Class, where no further work than such as was authorized by a former Act is proposed to be made.

The Two Classes of Private Bills.

2nd Class.

2nd Class:

Making, Maintaining, Varying, Extending or Enlarging any

- Aqueduct.
- Archway.
- Bridge.
- Canal.
- Cut.
- Dock.
- Drainage—where it is not provided in the Bill that the Cut shall not be more than Eleven feet wide at the bottom.
- Embankment for reclaiming Land from the Sea or any Tidal River.
- Ferry, where any work is to be executed.
- Harbour.
- Navigation.
- Pier.
- Port.
- Public Carriage Road.
- Railway.
- Reservoir.
- Sewer.
- Street.
- Subway—to be used for the conveyance of Passengers, Animals, or Goods, in carriages or trucks drawn or propelled on rails.
- Tramway—by which term, as used in these Orders, is meant a Tramway to be laid along a street or road. "Tramroad," by which term, as used in these Orders, is meant any Tramway other than a Tramway to be laid along a street or road.
- Tunnel.
- Waterwork.

APPOINTMENT OF EXAMINERS.

Examiners of Petitions.

2. THERE shall be one or more Officers of this House, to be called "THE EXAMINERS OF PETITIONS FOR PRIVATE BILLS," who shall be appointed by Mr. Speaker.

2.

II.

STANDING ORDERS,

COMPLIANCE WITH WHICH IS TO BE PROVED BEFORE THE EXAMINERS OF PETITIONS FOR PRIVATE BILLS.

Standing Orders, compliance with which is to be proved before Examiners.

II.

STANDING ORDERS, COMPLIANCE WITH WHICH IS TO BE PROVED BEFORE THE EXAMINERS.

[In these Orders (3 to 68 inclusive), unless the context otherwise requires, the term "Railway" includes "Tramroad," and the term "occupier" applies only to ratepayers, and to other persons not being ratepayers, whose interest in the premises occupied is not less than that of a quarterly tenant.]

COMPLIANCE with the following Standing Orders shall be proved before one of the Examiners; viz.—

1. *Notices by Advertisement.*

Notices to state objects of application when Bills will be deposited in Private Bill Office, and intention to seek for powers to purchase Lands, or to amalgamate, &c., or to levy or alter Tolls, to be stated, and also the Companies, &c., with whom any amalgamation, &c., is proposed.

3. IN all cases where Application is intended to be made for leave to bring in a Bill relating to any of the subjects included in either of the Two Classes of Private Bills, Notice shall be given stating the objects of such intended application, and the time at which copies of the Bill will be deposited in the Private Bill Office; and if it be intended to apply for powers for the compulsory purchase of Lands or Houses, or for extending the time granted by any former Act for that purpose, or to amalgamate with any other Company, or to sell or lease the Undertaking, or to purchase or take on lease the Undertaking of any other Company, or to enter into working agreements or traffic arrangements, or to dissolve any Company or to amend or repeal any former Act or Acts, or to levy any Tolls, Rates or Duties, or to alter any existing Tolls, Rates or Duties, or to confer, vary or extinguish any exemptions from payment of Tolls, Rates or Duties, or to confer, vary or extinguish any other rights or privileges, the Notice shall specify such intention, and shall also specify the Company, person, or persons with, to, from, or by whom it is intended to be proposed that such amalgamation, sale, purchase, lease, working agreements, or traffic arrangements shall be made; and the whole of the Notice relating to the same Bill shall, except as provided by Standing Order 9, be included in the same Advertisement, which shall be headed by a short title, descriptive of the Undertaking or Bill, and shall be subscribed with the name and address of the person, Company, Corporation, or firm responsible for the publication of the Notice.

In Second Class Bills, Notices to contain Names of Parishes, &c.

4. In cases of Bills included in the Second Class, and of Bills of the First Class, in respect to which Plans are required to be deposited, such Notices shall also contain a description of all the Termini, together with the Names of the Parishes, Townships, Townlands and extra-parochial places from, in, through or into which the Work is intended to be made, maintained, varied, extended or enlarged, or in which any land or houses intended to be taken are situate, and where any common or commonable land is intended to be taken, such Notice shall contain the name of such common or commonable land (if any), and the name of any parish or township in which such land is situate, together with an estimate of the quantity of such common or commonable land proposed to be taken, and shall state the time and place of deposit of the Plans, Sections, Books of Reference and Copies of the Gazette Notice respectively, with the Clerks of the Peace, Sheriff Clerks, Parish Clerks, Clerks of Vestries or District Boards, Session Clerks, Town Clerks and Clerks of Unions, as the case may be.

Notices to specify limits of Burial Ground of Gas Works, &c.

5. In cases of Bills for constructing Gas Works, or Sewage Works, or Works for the Manufacture or Conversion of the Residual Products, or for making or constructing a Sewage Farm, Cemetery, Burial Ground, Destructor, Hospital for Infectious Disease, or Station for generating electric power, the Notices shall set forth and specify the limits within which such Gas Works, Sewage Works, Works for the Manufacture and Conversion of Residual Products, Farm, Cemetery, Burial

Ground, Destructor, Hospital, or generating Station is intended to be made or constructed.

Street Tramways.

6. In cases of Bills for laying down a Tramway, the Notice shall specify at what point or points, and on which side of the Street or Road it is proposed to lay such Tramway, so that for a distance of Thirty feet or upwards a less space than Nine feet Six inches, or if it is intended to run thereon carriages or trucks adapted for use upon Railways, a less space than Ten feet Six inches shall intervene between the outside of the footpath on the side of the Street or road and the nearest rail of the Tramway; the Notice shall also specify the gauge to be adopted and what power it is intended to employ, and in the case of mechanical power the mode in which such power is to be applied, for moving carriages or trucks upon the Tramway.

Subways.

6*a*. In the case of Bills for constructing a Subway, the Notice shall specify the gauge to be adopted and the motive power to be employed, and in the case of mechanical power the mode in which such power is to be applied.

Tramroads.

Notices in the case of Tramroad Bills.

6*b*. In the case of a Bill for constructing a Tramroad, the notice shall specify the gauge to be adopted and the motive power to be employed, and in the case of mechanical power the mode in which such power is to be applied.

Cuts, Canals, Navigations, &c.

When it is intended to divert Water from an existing Cut, &c.

7. In all cases where it is proposed to divert into any existing or intended Cut, Canal, Reservoir, Aqueduct or Navigation, or into any intended variation, extension or enlargement thereof respectively, any Water from any existing Cut, Canal, Reservoir, Aqueduct or Navigation, whether the Water is to be abstracted directly or indirectly from any such Cut, Canal, Reservoir, Aqueduct or Navigation, or from any feeder thereof, and whether under any agreement with the Proprietors thereof or otherwise, the Notices shall contain the name of every such last-mentioned Cut, Canal, Reservoir, Aqueduct or Navigation.

Letters Patent.

Name of Invention to be prefixed in Capitals to Notice.

8. In cases of Bills relating to Letters Patent, each Notice shall have prefixed to it in Capital Letters the name by which the Invention is usually distinguished, and shall contain a distinct description of the Invention for which such Letters Patent have been obtained, and also an account of the Term of their Duration.

Notice in Official Journal of Patent Office.

8*a*. In addition to the ordinary notices, Notice of the intention to apply to Parliament for a Bill relating to Letters Patent shall be published twice in the Official Journal of the Patent Office, before the introduction of the Bill in this House.

Publication of Notices in Gazettes and Newspapers.

9. In the months of *October* and *November*, or either of them, immediately preceding the application for a Bill, the Notice shall be published once in the *London*, *Edinburgh*, or *Dublin Gazette*, as the case may be, and in the following Newspapers, namely:—

(1.) In the case of a Bill relating specially to any particular city, borough, town, or urban sanitary district, the Notice shall be published once in each of two successive weeks, with an interval between such publications of not less than six clear days, in some one and the same Newspaper published in such city, borough, town, or district, or if there be no Newspaper published therein, then in some one and the same Newspaper published in the county in which such city, borough, town, or district, or any part thereof is situate;

(2.) In the case of a Bill authorizing the construction of works or the taking of lands, or extending the time granted by a former Act for the construction of works or taking of lands, situate in one county only, or relating to an undertaking situate in one county only, or promoted by a Company or Companies or other parties possessed of an undertaking situate in one county only, the Notice shall be published once in each of two successive weeks, with an interval between such publications of not less than six clear days, in some one and the same Newspaper published

Standing Orders, compliance with which is to be proved before Examiners.

ished in that county, or if there be no newspaper published therein, then in some one and the same Newspaper published in some county adjoining or near thereto;

(3.) In the case of a Bill authorizing the construction of works or the taking of lands, or extending the time granted by a former Act for the construction of works or the taking of lands, in more than one county, or relating to an undertaking situate in more than one county, or promoted by a Company or Companies or other parties possessed of an undertaking situate in more than one county, the Notice shall be published once in each of two successive weeks, with an interval between such publications of not less than six clear days, in some one and the same Newspaper of the county in which the principal office of the Company or Companies or other parties who are the promoters of the Bill is situate, and in some one and the same Newspaper published in each county in which any new works are proposed to be constructed, or in which any lands are intended to be taken, or in which any works or lands are situate, in respect of which any new or further powers for the completion or taking thereof are intended to be applied for, or if there be no Newspaper published therein, then in some one and the same Newspaper published in some county adjoining or near thereto: Provided always, That, if the Bill relates to lands or works, situate in more than one county, it shall be sufficient (at the option of the promoters) to publish in each of such counties so much only of the Notice as relates specifically to the lands or works situate in that county, together with the short title of the Notice and an intimation that the Notice has been published in full or sent for publication in full in the *Gazette*;

(4.) No publication under this Order shall be made after the 27th day of November.

Street Tramways.

Notices to be posted in Street.

10. In the Months of *October* and *November*, or one of them, immediately preceding the Application for any Bill for laying down a Tramway, or constructing an underground Railway or Subway, Notice thereof shall be posted for Fourteen consecutive Days in every Street along or under which it is proposed to lay the Tramway, or construct the Railway or Subway, in such manner as the authority having the control of such Street shall direct, and if after such Application to such authority no such direction shall be given, then in some conspicuous position in every such Street, and such Notice shall also state the place or places at which the Plans of such Tramway, Railway, or Subway, will be deposited.

2. *Notices and Applications to Owners, Lessees and Occupiers of Lands and Houses.*

Application to Owners, &c. on or before 15th December.

11. On or before the *Fifteenth* day of *December* immediately preceding the Application for a Bill by which any Lands or Houses are intended to be taken, or an extension of the time granted by any former Act for that purpose is sought, application in writing shall be made to the Owners or reputed Owners, Lessees or reputed Lessees, and Occupiers of all lands and houses so intended to be taken, or which may be taken as being within the limits of deviation defined upon the Plan; and in cases of Bills included in the second class, such application shall be, as nearly as may be, in the form set forth in the Appendix marked (A.)

Lists of Owners, &c. assenting, dissenting and neuter.

12. Separate Lists shall be made of the Names of such Owners, Lessees and Occupiers, distinguishing those who have assented, dissented or are neuter in respect to such application, or who have returned no answer thereto; and where no written acknowledgment has been returned to an application forwarded by post, or where such application has been returned as undelivered at any time before the making up of such lists, the direction of the letter in which the same was so forwarded shall be inserted therein.

Standing Orders, compliance with which is to be proved before Examiners.

13. On or before the *Fifteenth* day of *December* immediately preceding the Application for a Bill for the laying down a Tramway, Notice in writing shall be given to the Owners or reputed Owners, Lessees or reputed Lessees, and Occupiers of all houses, shops, or warehouses abutting upon any part of any street or road where, for a distance of Thirty feet or upwards, it is proposed that a less space than Nine feet Six inches shall intervene between the outside of the footpath on either side of the road and the nearest rail of the Tramway, or a less space than Ten feet Six inches, if it is intended to run on the Tramway carriages or trucks adapted for use upon Railways.

Notice to Frontagers in case of Tramways.

Notice to Owners and Lessees of Railways, Tramways, or Canals, crossed, affected, or interfered with, by proposed Tramway.

On or before the *Fifteenth* day of *December* immediately preceding the application for any Bill for laying down a Tramway crossing any Railway or Tramway on the level, or crossing any Railway, Tramway, or Canal by means of a Bridge, or otherwise affecting or interfering with such Railway, Tramway, or Canal, Notice in writing of such application shall be served upon the Owner or reputed Owner, and upon the Lessee or reputed Lessee of such Railway, Tramway, or Canal, and such Notice shall state the place or places at which the plans of the Tramway to be authorised by such Bill have been or will be deposited.

Notices when it is proposed to abstract Water from any Stream.

14. On or before the *Fifteenth* day of *December* immediately preceding the Application for a Bill, whereby it is proposed to abstract Water from any Stream for the purpose of supplying any Cut, Canal, Reservoir, Aqueduct, Navigation, or Waterwork, Notice in writing of such Bill shall be given to the Owners or reputed Owners, Lessees or reputed Lessees, and Occupiers of all Mills and Manufactories or other Works using the Waters of such Stream for a distance of Twenty miles below the point at which such Water is intended to be abstracted, such distance to be measured along the course of such Stream, unless such Waters shall, within a less distance than Twenty miles, fall into or unite with any navigable Stream, and then only to the Owners or reputed Owners, Lessees or reputed Lessees, and Occupiers of such Mills and Manufactories, or other Works as aforesaid, which shall be situate between the point at which such Water is proposed to be abstracted, and the point at which such Water shall fall into or unite with such navigable Stream; and such Notice shall state the name (if any) by which the Stream is known at the point at which such Water shall be immediately abstracted, and also the Parish in which such point is situate, and the time and place of deposit of Plans, Sections, and Books of Reference and Copies of the Gazette notice respectively with the Clerks of the Peace and Sheriff Clerks, as the case may be.

Burial Grounds and Gas Works, &c.

Notice to Owners and Occupiers of Houses.

15. On or before the *Fifteenth* day of *December* immediately preceding the Application for a Bill for constructing Gas Works or Sewage Works, or Works for the Manufacture or Conversion of the Residual Products, or for making or constructing a Sewage Farm, Cemetery, Burial Ground, Destructor, or Hospital for Infectious Disease, Notice shall be served upon the Owner Lessee and Occupier of every Dwelling House situated within 300 Yards of the limits within which such Gas Works, Sewage Works, Works for the Manufacture of Residual Products, Farm, Cemetery, Burial Ground, Destructor, or Hospital may be made or constructed.

Relinquishment of Works.

Notice to Owners, &c. when the Bill is to abridge any Public Works.

16. On or before the *Fifteenth* day of *December* immediately preceding the Application for a Bill whereby the whole or any part of a Work authorized by any former Act is intended to be relinquished, Notice in writing of such Bill shall be served upon the Owners or reputed Owners, Lessees or reputed Lessees, and Occupiers of the Lands in which any part of the said Work intended to be thereby relinquished is situate.

Notice to Owners, &c., in cases of Alteration or Repeal of Provisions.

17. On or before the *Twenty-first* day of *December* immediately preceding the Application for a Bill, whereby any express statutory provision then in force for the protection of the Owner, Lessee, or Occupier of any Property, or for the protection or benefit of any public Trustees or Commissioners, Corporation or Person, specifically named

named in such provision, is sought to be altered or repealed, Notice in writing of such Bill, and of the intention to alter or repeal such provision, shall be served upon every such Owner, Lessee, or Occupier, public Trustees or Commissioners, Corporation or Person.

Standing Orders, compliance with which is to be proved before Examiners.

18. On or before the *Twenty-first* day of *December* immediately preceding the Application for a Bill whereby any compulsory running powers are proposed to be taken over any Railway, notice in writing of such Bill, and of the intention to apply for such running powers, shall be served upon every Company owning or working such railway.

Notice in case of application for compulsory running powers.

19. All Applications shall be made, and Notices served, either by delivering the same personally to the party entitled to such Application or Notice, or by leaving the same at his usual place of abode, or, in his absence from the United Kingdom, with his agent, or by forwarding the same by post in a registered letter, addressed with a sufficient direction to his usual place of abode, and posted on or before the third day previously to the day required for delivery of the same personally, at such places, at such hours and according to such regulations as the Postmaster General shall from time to time appoint, for the posting and registration of such letters, and shall be accompanied by a copy of the Standing Orders which regulate the time and mode of presenting Petitions in opposition to Bills.

How Application to be made, and Notices served.

20. In all cases the written acknowledgment of the party applied to shall, in the absence of other proof, be sufficient evidence of such Application having been made, or Notice given; and in case of an application or Notice having been forwarded by post, in a registered letter, the production of the Post Office receipt for such letter, duly stamped, in such form as the Postmaster General shall have appointed, shall be sufficient evidence of the due delivery of such letter; Provided it shall appear that the same was properly and sufficiently directed, and that the same was not returned by the Post Office as undelivered.

Written acknowledgment of Party applied to, and, in case of Application or Notice by post, Post Office Receipt sufficient evidence of application.

21. No Notice served or Application made on Sunday, Christmas Day, Good Friday, or Easter Monday, or before Eight o'clock in the forenoon, or after Eight o'clock in the afternoon of any day, shall be deemed valid, except in the case of delivery of letters by post.

Notices not to be given on Sunday, &c.

22. In cases of Bills to authorize the laying down of a Tramway, the promoters shall obtain the consent of the local authority of the district or districts through which it is proposed to construct such Tramway, and where in any district there is a road authority distinct from the local authority, the consent of such road authority shall also be necessary in any case where power is sought to break up any road, subject to the jurisdiction of such road authority. For the purposes of this Order, the local and road authorities in *England* and *Scotland* shall be the local and road authorities mentioned in Section 3 of "The Tramways Act, 1870," except that in the case of Tramways situate within the area of the County of London, the London County Council shall be substituted for the Metropolitan Board of Works, and in *Ireland* shall be the grand jury of the county in respect to any highway, or portion of highway, within the jurisdiction of such grand jury; and in respect to highways wholly or partly within any city, borough, town corporate, or other place or district in which the public roads are not under the control of the grand jury of the county, shall be the respective local and road authorities of such city, borough, town corporate, or other place or district mentioned in Section 38 of "The Tramways (Ireland) Act, 1860:" Provided that where it is proposed to lay down a continuous line of Tramway in two or more districts, and any local or road authority having jurisdiction in any such districts does not consent thereto, the consents of the local and road authority, or the local and road authorities having jurisdiction over Two-thirds of the length of such proposed line of Tramway, shall be deemed to be sufficient.

Consents in case of Tramways Bill.

Standing Orders, compliance with which is to be proved before Examiners.

3. *Documents required to be deposited, and the Times and Places of Deposit.*

Deposit not to be made on Sunday, &c.

23. No Deposit required by the following Orders shall be deemed valid if made on Sunday, Christmas Day, Good Friday, or Easter Monday, or before Eight o'clock in the forenoon, or after Eight o'clock in the afternoon of any day.

Deposits on or before the 30th November.

Plans and Books of Reference, and Sections, to be deposited with Clerk of the Peace, &c.

24. In cases of Bills of the Second Class, a Plan and also a Duplicate thereof, together with a Book of Reference thereto, and a Section and also a Duplicate thereof, as hereinafter described, and in cases of Bills of the First Class, by which any lands or houses are intended to be taken, a Plan and Duplicate thereof, together with a Book of Reference thereto, shall be deposited for public inspection at the office of the Clerk of the Peace for every County, Riding or Division in *England* or *Ireland*, or in the office of the Principal Sheriff Clerk of every County in *Scotland*, and where any County in *Scotland* is divided into districts or divisions, then also in the office of the Principal Sheriff Clerk in or for each district or division, in or through which the Work is proposed to be made, maintained, varied, extended or enlarged, or in which such lands or houses are situate, on or before the 30th day of *November* immediately preceding the Application for the Bill; and in the case of Railway Bills, the Ordnance Map, on the scale of one inch to a mile, or where there is no Ordnance Map, a published Map, to a scale of not less than half an inch to a mile (or in *Ireland*, to a scale of not less than a quarter of an inch to a mile), with the line of Railway delineated thereon, so as to show its general course and direction, shall be deposited with such Plans, Sections and Book of Reference; and the Clerks of the Peace or Sheriff Clerks, or their respective Deputies, shall make a Memorial in writing upon the Plans, Sections and Books of Reference so deposited with them, denoting the time at which the same were lodged in their respective offices, and shall at all seasonable hours of the day permit any person to view and examine one of the same, and to make copies or extracts therefrom; and *one* of the two Plans and Sections so deposited shall be sealed up and retained in the possession of the Clerk of the Peace or Sheriff Clerk until called for by order of one of the Two Houses of Parliament. In cases of Bills whereby it is proposed to alter or extend the Municipal Boundary of any City, Borough, or Urban Sanitary District, a Map on a scale of not less than three inches to a mile, and also a Duplicate thereof, showing as well the present Boundaries of the City, Borough, or Urban Sanitary District as the Boundaries of the proposed Extension, shall be deposited with the Town Clerk of such City or Borough, or Clerk of such Urban Sanitary District, who shall at all seasonable hours of the day permit any person to view and examine such Map, and to make Copies thereof.

In cases of Railways, Ordnance or Published Map, to be deposited with Clerk of Peace, &c.

Clerks of Peace to indorse a Memorial on Plans, &c.

In case of proposed alteration or extension of Municipal Boundaries, Map and Duplicate to be deposited with Town Clerk, &c.

Deposit of Plans, &c. in Private Bill Office.

25. On or before the 30th day of *November*, a copy of the said Plans, Sections and Books of Reference, and in the case of Railway Bills, also a copy of the said Ordnance or published Map, with the line of Railway delineated thereon, shall be deposited in the Private Bill Office of this House.

Deposit of Tramway Map at the Office of Board of Trade.

25*a*. In the case of Bills for laying down a Tramway, a published Map of the district on a scale of not less than six inches to a mile (or if no Map on such a scale be published, then the best Map obtainable), with the line of the proposed Tramway marked thereon, and a Diagram on a scale of not less than two inches to a mile, prepared in accordance with the specimen to be obtained at the Office of the Board of Trade, must also be deposited at that Office on or before the 30th *November*.

26. In

Standing Orders, compliance with which is to be proved before Examiners.

26. In cases where the Work is to be situate on Tidal Lands within the ordinary Spring Tides, a copy of the Plans and Sections shall, on or before the 30th day of *November* immediately preceding the application for the Bill, be deposited at the Office of the Harbour Department, Board of Trade, marked "TIDAL WATERS," and on such copy all Tidal Waters shall be coloured blue, and if the Plans include any Bridge across Tidal Waters, the dimensions, as regards span and headway of the nearest Bridges, if any, across the same Tidal Waters above and below the proposed new Bridge, shall be marked thereon; and in all such cases, such Plans and Sections shall be accompanied by an Ordnance or published Map of the country over which the Works are proposed to extend, or are to be carried, with their position and extent, or route accurately laid down thereon.

When works on Tidal Lands, Plans, Sections, and Map, to be deposited at the Office of the Harbour Department, Board of Trade.

26*a*. And, in cases where the work is to be situate on the banks, foreshore, or bed of any river having a Board of Conservators constituted by Act of Parliament, a copy of the Plans and Sections shall, on or before the 30th day of *November* immediately preceding the application for the Bill, be deposited at the office of the Conservators of the River, and if the Plans include any tunnel under or Bridge over the River, the dimensions as regards depth below bed of the River, and span and headway, shall be marked thereon; and such Plans shall be accompanied by an Ordnance or published Map of the country over which the works are proposed to extend or are to be carried, with their position and extent or route accurately laid down thereon.

When works on banks, &c. of any River, Plans, Sections, and Map to be deposited at the Office of the Conservators of the River.

27. In the case of Railway, Tramway, Subway, and Canal Bills, a Copy of all Plans, Sections, and Books of Reference, required to be deposited in the Office of any Clerk of the Peace or Sheriff Clerk, on or before the 30th day of *November* immediately preceding the application for the Bill (and in the case of Railway Bills also a copy of the said Ordnance or published Map, with the Line of Railway delineated thereon), shall on or before the same day be deposited in the Office of the Board of Trade.

Deposit of Plans, &c. at the Office of the Board of Trade.

28. Where the Work or any part thereof will be situate within the Administrative County of London, or where powers are sought to take any lands within the said County, a Copy of so much of the Plans, Sections, and Book of Reference as relates to lands within the said County shall, on or before the 30th day of *November*, be deposited at the Office of the London County Council.

Deposit of Plans and Sections with London County Council.

29. On or before the 30th day of *November*, a copy of so much of the said Plans and Sections as relates to each Parish in or through which the Work is intended to be made, maintained, varied, extended or enlarged, or in which any lands or houses, intended to be taken, are situate, together with a copy of so much of the Book of Reference as relates to such Parish, shall be deposited with the Parish Clerk of each such Parish in *England*, or, in the case of any Extra-parochial Place, with the Parish Clerk of some Parish immediately adjoining thereto, or in case of any place within the limits of the Metropolis, as defined by the "Metropolis Management Act, 1855," with the Clerk of the Vestry of each Parish in Schedule A., and with the Clerk of the District Board of Parishes in Schedule B. of the said Act; with the Session Clerk of each such Parish in *Scotland*, and in Royal Burghs with the Town Clerk, and with the Clerk of the Union within which such Parish is included in *Ireland*.

Deposit of Parish Plan, Section and Book of Reference, with Parish Clerk, &c.

29*a*. On or before the 30th day of *November*, a copy of so much of the said Plans and Sections as relates to the District of any Urban Sanitary Authority in *England* or *Ireland*, in or through which the Work is intended to be made, maintained, varied, extended, or enlarged, or in which any lands or houses intended to be taken are situate, together with a copy of so much of the Book of Reference as relates to that District, shall be deposited with the Clerk of that Sanitary Authority.

Deposit of Plans and Sections with Clerk of Sanitary Authority

Standing Orders, compliance with which is to be proved before Examiners.

30. Where by any Bill power is sought to take any Churchyard, Burial Ground, or Cemetery, or any part thereof, or to disturb the bodies interred therein, or where power is sought to take any Common or Commonable Land as the case may be, two copies of so much of the Plans, Sections, and Books of Reference required by these Orders to be deposited in the Private Bill Office in respect of such Bill as relates to such Churchyard, Burial Ground, or Cemetery, Common or Commonable Land, shall, on or before the *Thirtieth* day of *November*, be deposited at the office of the Secretary of State for the Home Department.

Deposit of Plans, &c., at the Home Office in case of disturbance of a Burial Ground.

Gazette Notice to be deposited with Plans, &c.

31. Wherever any Plans, Sections and Books of Reference, or parts thereof, are required to be deposited, a copy of the Notice published in the *Gazette* of the intended application to Parliament shall be deposited therewith.

Deposits on or before the 21st December.

Petition for Bill, &c., to be deposited in Private Bill Office.

32. Every Petition for a Private Bill, headed by a short Title descriptive of the Undertaking or Bill, corresponding with that at the head of the Advertisement, with a Declaration, signed by the Agent, and a printed copy of the Bill annexed, shall be deposited in the Private Bill Office on or before the 21st day of *December*; and such Petition, Bill and Declaration shall be open to the inspection of all parties; and printed copies of the Bill shall also be delivered therewith for the use of any Member of the House or Agent who may apply for the same.

Declaration of Agent as to Class of Bill, and Powers thereof, to be annexed to Petition.

Such Declaration shall state to which of the two Classes of Bills such Bill in the judgment of the Agent belongs; and if the proposed Bill shall give power to effect any of the following objects; that is to say:—

Power to take any lands or houses compulsorily, or to extend the time granted by any former Act for that purpose:

Power to levy tolls, rates or duties, or to alter any existing tolls, rates or duties; or to confer, vary or extinguish any exemption from payment of tolls, rates or duties, or to confer, vary or extinguish any other right or privilege:

Power to amalgamate with any other Company, or to sell or lease their Undertaking, or to purchase or take on lease the Undertaking of any other Company:

Power to interfere with any Crown, Church or Corporation property, or property held in trust for public or charitable purposes:

Power to relinquish any part of a work authorized by a former Act:

Power to divert into any existing or intended cut, canal, reservoir, aqueduct or navigation, or into any intended variation, extension or enlargement thereof respectively, any water from any existing cut, canal, reservoir, aqueduct or navigation, whether directly or derivatively, and whether under any agreement with the proprietors thereof, or otherwise:

Power to make, vary, extend or enlarge any cut, canal, reservoir, aqueduct or navigation:

Power to make, vary, extend or enlarge any Railway.

The said Declaration shall state which of such powers are given by the Bill, and shall indicate in which clauses of the Bill (referring to them by their number) such powers are given, and shall further state that the Bill does not give power to effect any of the objects enumerated in this Order, other than those stated in the Declaration.

If the proposed Bill shall not give power to effect any of the objects enumerated in the preceding Order, the said Declaration shall state that the Bill does not give power to effect any of such objects.

The said Declaration shall also state that the Bill does not give any powers other than those included in the Notices for the Bill.

Deposit of Private Bills at Treasury and other Public Departments.

33. On or before the 21st day of *December*, a printed Copy of every Private Bill shall be deposited at the Office of Her Majesty's Treasury and at the General Post Office; a printed Copy of every Bill relating to Railways, Tramways, Subways, Canals, Gas, Water, Patents, or Electric Lighting, or for incorporating or giving powers to any Company, shall be deposited at the Office of the Board of Trade; a printed Copy of every Bill relating to any Dock, Harbour, Navigation, Pier or Port, shall be deposited at the Office of the Harbour Department of the Board of Trade, marked "Tidal Waters"; a printed Copy of every

Standing Orders, compliance with which is to be proved before Examiners.

every Bill containing provisions with respect to the use of Weights and Measures, or the inspection or verification of the same, shall be deposited at the Standard Department of the Board of Trade; a printed Copy of every Bill relating to a Local Court or Stipendiary Magistrate, and of every Bill whereby power is sought to take any Churchyard, Burial Ground, or Cemetery, or any part thereof, or to disturb the bodies interred therein, or to take any Common or Commonable Land, at the Office of the Secretary of State for the Home Department; a printed copy of every Bill relating to any Company, body, or person carrying on business in any Colony or British Possession, at the Office of the Secretary of State for the Colonies; a printed Copy of every Bill relating to *Scotland*, at the Office of the Secretary for Scotland; a printed Copy of every Bill relating to any matter in *England* or *Wales* within the jurisdiction of the Local Government Board, at the Office of that Board; a printed Copy of every Bill which proposes to alter the boundary of the area of any county, sanitary district, parish, or any other administrative area, or which relates to any matter to which the Births and Deaths Registration Acts, 1836 to 1874, and any Act amending the same, relate, at the General Register Office, Somerset House; a printed Copy of every Private Bill whereby the boundaries of any School District or the jurisdiction of any School Board are affected at the Office of the Education Department; a printed copy of every Bill affecting Crown property at the Office of the Commissioners of Her Majesty's Works and Public Buildings, and at the Office of Her Majesty's Woods, Forests, and Land Revenues; and a printed copy of every Bill affecting the Duchy of Cornwall or the Duchy of Lancaster at the Office of such Duchy respectively.

Deposit of Bills with the Home Department.

33*a*. On or before the 21st day of *December*, a printed Copy of every Private Bill promoted by Municipal or other Local Authorities, by which it is proposed to create Powers relating to Police or Sanitary Regulations which deviate from, or are in extension of, or repugnant to, the General Law, shall be deposited at the Office of the Secretary of State for the Home Department.

Deposit of Bills with the Board of Agriculture.

33*b*. On or before the 21st day of *December*, a printed Copy of every local Bill which relates to the drainage of land in England or Wales, or which relates to the improvement of land in England, Wales, or Scotland, or to the erection, improvement, repair, maintenance, or regulation of any market or market place at which cattle are exposed for sale, or to any matter within the jurisdiction of the Board of Agriculture, or which proposes to alter the boundary of any county, sanitary district, parish, or any other administrative area in the United Kingdom, shall be deposited at the Office of the Board of Agriculture.

Deposit of Bills with the London County Council.

34. On or before the 21st day of *December*, a printed Copy of every Bill of the Second Class whereby any Work shall be authorized within the limits of the Administrative County of London, shall be deposited at the Office of the London County Council.

Deposit of Bills with the Conservators of Rivers.

34*a*. On or before the 21st day of *December*, a printed Copy of every Bill of the Second Class, whereby it is intended to authorize the construction of any Work on the banks, foreshore, or bed of any River having a Board of Conservators constituted by Act of Parliament, shall be deposited at the Office of the Conservators of the River.

Deposits on or before the 31*st December.*

Deposit of Estimates, &c., in Private Bill Office.

35. All Estimates and Declarations, and Lists of Owners, Lessees and Occupiers, which are required by the Standing Orders of The House shall be deposited in the Private Bill Office on or before the 31st day of *December*.

Documents to be deposited in Private Bill Office in regard to Joint Stock Companies Bills.

35*a*. As respects all Bills for the incorporation of Joint Stock Companies, or proposed Companies for carrying on any Trade or Business, or for conferring upon such Companies the power of suing and being sued, there shall be deposited in the Private Bill Office, on or before 31st *December*, a copy of the Deed or Agreement of Partnership (if any) under

Standing Orders, compliance with which is to be proved before Examiners.

under which the Company or proposed Company is acting, and in all cases other than those of Companies registered under the "Companies Act, 1862," a Declaration stating the following matters:—

1st.—The present and proposed amount of the Capital of the Company.
2nd.—The number of Shares, and the amount of each Share.
3rd.—The number of Shares subscribed for.
4th.—The amount of Subscriptions paid up.
5th.—The names, residences and descriptions of the Shareholders or Subscribers (so far as the same can be made out), and of the actual or provisional Directors, Treasurers, Secretaries or other officer, if any.

And such documents shall be verified by the signature of some authorized officer of the Company or proposed Company (if any), and by some responsible party promoting the Bill; and copies of such Declarations shall be printed at the expense of the Promoters of the Bill, and delivered at the Vote Office for the use of the Members of The House, and at the Private Bill Office for the use of any Agent who may apply for the same.

Copies of Estimate and Declaration to be printed, and delivered in at Private Bill Office.

36. On or before 31st *December*, copies of the Estimate of Expense of the Undertaking; and where a Declaration alone, or Declaration and Estimate of the probable amount of Rates and Duties, are required, copies of such Declaration, or of such Declaration and Estimate, shall be printed at the expense of the Promoters of the Bill, and delivered at the Vote Office for the use of the Members of The House, and at the Private Bill Office for the use of any Agent who may apply for the same.

Form of Estimate.

37. The Estimate for any Works proposed to be authorized by any Railway, Tramway, Tramroad, Subway, Canal, Dock, or Harbour Bill, shall be in the following form, or as near thereto as circumstances may permit:—

ESTIMATE of the proposed (Railway).

Line, No.

Length of Line — *Miles. f. ch.* — Whether Single or Double.

	Cubic yds.	*Price per Yd.*	£. s. d.	£. s. d.
Earthworks:				
Cuttings—Rock				
Soft Soil				
Roads				
TOTAL				
Embankments, including Roads	*Cubic yds.*			
Bridges—Public Roads	*Number*			
Accommodation Bridges and Works				
Viaducts				
Culverts and Drains				
Metallings of roads and level crossings				
Gatekeepers' houses at level crossings				
Permanent way, including fencing:				
Miles. fgs. chs. at	*Cost per Mile.* £. s. d			
Permanent way for sidings, and cost of junctions				
Stations				
Contingencies			per cent.	
Land and buildings: A. R. P.				
TOTAL			£.	

The same details for each Branch, and General Summary of Total Cost.

38. In

Standing Orders, compliance with which is to be proved before Examiners.

38. In the case of any Bill which contains power to take compulsorily or by agreement, in any parish in the Metropolis, twenty or more houses, or as regards England and Wales, exclusive of the Metropolis, in any city, borough, or other urban sanitary district, or in any parish or part of a parish not being within an urban sanitary district, or in Scotland in any district within the meaning of "The Public Health (Scotland) Act, 1867," or in Ireland in any urban sanitary district as defined by "The Public Health (Ireland) Act, 1878," ten or more houses, occupied either wholly or partially by persons belonging to the labouring class, as defined by Order 183 *a*, as tenants or lodgers, or which revives or extends any such power, the promoters shall deposit in the Private Bill Office, and at the office of the Central Authority, as defined in Order 183 *a*, on or before the 31st day of December, a statement of the number, description, and situation of such houses, the number (so far as can be ascertained) of persons residing therein, and a copy of so much of the plan (if any) as relates thereto; this Standing Order shall not apply where a statement in pursuance of this Standing Order was deposited in respect of the Act the powers of which are proposed to be revived or extended. [*See* also Standing Order, 183 *a*.]

Statement relating to Houses inhabited by labouring classes to be deposited in Private Bill Office and Office of Central Authority.

39. Whenever Plans, Sections, Books of Reference, or Maps are deposited in the case of an application to any Public Department or County Council, for a Provisional Order or Provisional Certificate, duplicates of the said Documents shall at the same time be deposited in the Private Bill Office; provided that with regard to such deposits as are so made at any Public Department or with any County Council after the Prorogation of Parliament, and before the 30th day of November in any year, such duplicates shall be so deposited on the 30th day of November.

Deposit of Plans, &c., in case of Provisional Orders in Private Bill Office.

4. *Form in which Plans, Books of Reference, Sections and Cross Sections are to be prepared.*

Plans.

40. Every Plan required to be deposited shall be drawn to a scale of not less than *Four* inches to a Mile, and in the case of Bills of the First Class, shall describe the lands intended to be taken, and in the case of Bills of the Second Class, shall describe the line or situation of the whole of the Work (no alternative line or Work being in any case permitted), and the lands in or through which it is to be made, maintained, varied, extended or enlarged, or through which any communication to or from the Work shall be made; and where it is the intention of the Promoters to apply for powers to make any lateral deviation from the line of the proposed Work, the limits of such deviation shall be defined upon the Plan, and all Lands included within such limits shall be marked thereon; and unless the whole of such Plan shall be upon a scale of not less than a *quarter* of an *inch* to every 100 feet, an enlarged Plan shall be added of any Building, Yard, Court-Yard or Land within the curtilage of any Building, or of any Ground cultivated as a Garden, either in the line of the proposed Work, or included within the limits of the said deviation, upon a scale of not less than a *quarter* of an *inch* to every 100 feet.

Description of Plans.

Lands within Deviation to be on Plan.

Buildings, &c. on enlarged Scale.

41. In all cases where it is proposed to make, vary, extend or enlarge any Cut, Canal, Reservoir, Aqueduct or Navigation, the Plan shall describe the Brooks and Streams to be directly diverted into such intended Cut, Canal, Reservoir, Aqueduct or Navigation, or into any variation, extension or enlargement thereof respectively, for supplying the same with Water.

In case of Cut, Canals, &c., Plan to describe Brooks, &c. to be diverted.

Standing Orders, compliance with which is to be proved before Examiners.

In case of Railways, Distances to be marked in Miles and Furlongs, and memorandum of Curves and Tunnelling.

42. In all cases where it is proposed to make, vary, extend, or enlarge any Railway, the Plan shall exhibit thereon the distances in miles and furlongs, from one of the termini; and a memorandum of the radius of every curve not exceeding One Mile in length shall be noted on the Plan in furlongs and chains; and where tunnelling as a substitute for open cutting is intended, the same shall be marked by a dotted line on the Plan, and no work shall be shown as tunnelling, in the making of which it will be necessary to cut through or remove the surface soil.

Diversion of Roads, &c. to be shown.

43. If it be intended to divert, widen or narrow any Public Carriage Road, Navigable River, Canal or Railway, the course of such diversion, and the extent of such widening or narrowing, shall be marked upon the Plan.

In case of Junctions, course of existing Line to be shown on deposited Plan.

44. When a Railway is intended to form a junction with an existing or authorized line of Railway, the course of such existing or authorized line of Railway shall be shown on the deposited plan for a distance of 800 yards on either side of the proposed junction, on the same scale as the scale of the General Plan.

Street Tramways.

Plans in the case of Street Tramway Bills.

45. In cases of Bills for laying down a Tramway, the Plans shall indicate whether it is proposed to lay such Tramway along the centre of any street, and if not along the centre, then on which side of, and at what distance from an imaginary line drawn along the centre of such street, and whether or not, and if so, at what point or points it is proposed to lay such Tramway, so that for a distance of thirty feet or upwards a less space than nine feet six inches, or if it is intended to run thereon carriages or trucks adapted for use upon railways, a less space than ten feet six inches, shall intervene between the outside of the footpath on either side of the road, and the nearest rail of the Tramway.

All lengths shall be stated on the plan and section in miles, furlongs, chains, and decimals of a chain. The distances in miles and furlongs from one of the termini of each Tramway shall be marked on the plan and section. Each double portion of Tramway, whether a passing-place or otherwise, shall be indicated by a double line. The total length of the road upon which each Tramway is to be laid shall be stated (*i.e.*, the length of route of each Tramway).

The length of each double and single portion of such Tramway, and the total length of such double and single portions respectively shall also be stated.

In the case of double lines (including passing-places), the distance between the centre lines of each line of Tramway shall be marked on the plans. This distance must in all cases be sufficient to leave at least fifteen inches between the sides of the widest carriages and engines to be used on the Tramways when passing one another. The gradients of the road on which each Tramway is to be laid shall be marked on the section. Every crossing of a Railway, Tramway, River, or Canal, shall be shown, specifying in the case of Railways and Tramways whether they are crossed over, under, or on the level.

All tidal waters shall be coloured blue.

All places where for a distance of thirty feet and upwards there will be a less space than nine feet six inches between the outside of the footpath on either side of the road and the nearest rail of the Tramway shall be indicated by a thick dotted line on the plans on the side or sides of the line of Tramway where such narrow places occur, as well as noted on the plans, and the width of the road at those places should also be marked on the plans.

Tramroads.

The preceding paragraph shall apply, in the case of a Tramroad, wherever it is carried along a street or road.

45*a*. In

Standing Orders, compliance with which is to be proved before Examiners.

45*a*. In the case of Bills for constructing a Subway the plans and sections shall indicate the height and width of the proposed Subway and the nature of the approaches by which it is proposed to afford access to such Subway.

Plans, &c. in the case of Subway Bills.

Book of Reference.

Contents of Book of Reference.

46. The Book of Reference shall contain the names of the Owners or reputed Owners, Lessees or reputed Lessees and Occupiers of all Lands and Houses in the Line of the proposed Work, or within the limits of deviation as defined upon the Plan, and shall describe such Lands and Houses respectively.

Sections.

Section.

47. The Section shall be drawn to the same horizontal scale as the Plan, and to a vertical scale of not less than *one inch* to every 100 feet, and shall show the surface of the ground marked on the Plan, the intended level of the proposed Work, the height of every Embankment and the depth of every Cutting, and a datum horizontal line, which shall be the same throughout the whole length of the Work, or any Branch thereof respectively, and shall be referred to some fixed point (stated in writing on the section), near some portion of such Work, and in the case of a Canal, Cut, Navigation, Public Carriage Road or Railway, near either of the Termini.

Improvement, &c. of Navigations.

48. In cases of Bills for improving the Navigation of any River, there shall be a Section which shall specify the Levels of both Banks of such River; and where any alteration is intended to be made therein, it shall describe the same by feet and inches, or decimal parts of a foot.

Line of Railway on Section to correspond with upper surface of Rails.

49. In every Section of a Railway, the line of the Railway marked thereon shall correspond with the upper surface of the rails.

Vertical measures to be marked at change of gradient.

50. Distances on the Datum Line shall be marked in miles and furlongs to correspond with those on the Plan; a vertical measure from the Datum Line to the Line of the Railway shall be marked in feet and inches, or decimal parts of a foot, at the commencement and termination of the Railway, and at each change of the gradient or inclination thereof; and the proportion or rate of inclination between every two consecutive vertical measures shall also be marked.

Height of Railway over or depth under surface of Roads, &c. to be marked, and Bridges and Level Crossings.

51. Wherever the line of the Railway is intended to cross any public carriage-road, navigable River, Canal or Railway, the height of the Railway over or depth under the surface thereof, and the height and span of every Arch of all Bridges and Viaducts, by which the Railway will be carried over the same, shall be marked in figures at every crossing thereof; and where the Railway will be carried across any such public carriage-road or Railway, on the level thereof, such crossing shall be so described on the Section; and it shall also be stated if such level will be unaltered.

Cross Sections of Roads, &c. crossed by the Railway when rates of inclination altered.

52. If any alteration be intended in the water level of any Canal, or in the level or rate of inclination of any public carriage-road or Railway, which will be crossed by the line of Railway, then the same shall be stated on the Section, and each alteration shall be numbered; and Cross Sections, in reference to the numbers, on a horizontal scale of not less than one inch to every 330 feet, and on a vertical scale of not less than one inch to every 40 feet, shall be added, which shall show the present surface of such Road, Canal or Railway, and the intended surface thereof when altered; and the greatest of the present and intended rates of inclination of the portion of such Road or Railway intended to be altered shall also be marked in figures thereon; and where any public carriage-road is

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crossed on the level, a Cross Section of such Road shall also be added, and all such Cross Sections shall extend for 200 yards on each side of the centre line of the Railway.

Embankments and Cuttings.

53. Wherever the extreme height of any embankment, or the extreme depth of any cutting shall exceed Five Feet, the extreme height over or depth under the surface of the ground shall be marked in figures upon the Section; and if any Bridge or Viaduct of more than three arches shall intervene in any Embankment, or if any Tunnel shall intervene in any Cutting, the extreme height or depth shall be marked in figures on each of the parts into which such Embankment or Cutting shall be divided by such Bridge, Viaduct or Tunnel.

Tunnelling and Viaducts to be marked.

54. Where tunnelling, as a substitute for open cutting, or a viaduct as a substitute for solid embankment, is intended, the same shall be marked on the Section, and no work shall be shown as tunnelling, in the making of which it will be necessary to cut through or remove the surface soil.

In case of Junctions, gradient of existing Line to be shown on deposited Section.

55. When a Railway is intended to form a junction with an existing or authorized line of Railway, the gradient of such existing or authorized line of Railway shall be shown on the deposited section, and in connection therewith, and on the same scale as the general section, for a distance of 800 yards on either side of the point of junction.

5. *Estimates and Deposit of Money, and Declarations in certain cases.*

Estimate in Bills of the Second Class.

56. An Estimate of the Expense of the Undertaking under each Bill of the Second Class shall be made and signed by the person making the same.

Five per cent. or Four per cent. of Estimate to be deposited.

57. In the case of a Railway Bill, Tramway Bill, or Subway Bill, authorizing the construction of Works by other than an existing Railway Company, Tramway Company, or Subway Company, incorporated by Act of Parliament, possessed of a railway, tramway, or subway already opened for public traffic, and which has during the year last past paid Dividends on its ordinary Share Capital, and which does not propose to raise under the Bill a capital greater than its existing authorized capital, a sum not less than Five per cent. on the amount of the Estimate of Expense, or in the case of substituted works, on the amount by which the expense thereof will exceed the expense of the works to be abandoned, and in the case of all Bills other than Railway Bills, Tramway Bills, and Subway Bills, a sum not less than Four per cent. on the amount of such Estimate, or of such excess as aforesaid, shall, previously to the 15th day of *January*, be deposited with the Paymaster General for and on behalf of the Supreme Court of Judicature in *England*, if the Work is intended to be done in *England*, or with the Paymaster General for and on behalf of the Supreme Court of Judicature in *England*, or with the Queen's and Lord Treasurer's Remembrancer on behalf of the Court of Exchequer in *Scotland*, if the Work is intended to be done in *Scotland*, or with the Accountant General of the Supreme Court of Judicature in *Ireland*, if the Work is intended to be done in *Ireland*.

Cases in which Declarations may be deposited in lieu of Money.

58. Where the Work is to be made, wholly or in part, by means of Funds, or out of Money to be raised upon the credit of present Surplus Revenue, belonging to any Society or Company, or under the control of Directors, Trustees or Commissioners, as the case may be, of any existing Public Work, such parties being the Promoters of the Bill, a Declaration stating those facts, and setting forth the nature of such control, and the nature and amount of such Funds or Surplus Revenue, and showing the actual Surplus of such Funds or Revenue, after deducting the Funds required for purposes authorized by any Act or Acts of Parliament, and also the Funds which may be required for any other Work to be executed under any Bill in the same Session, and given under the common seal of the Society or Company, or

Standing Orders, compliance with which is to be proved before Examiners.

or under the hand of some authorized Officer of such Directors, Trustees or Commissioners, may be deposited, and in such case no deposit of money shall be required in respect of so much of the Estimate of Expense as shall be provided for by such surplus Funds.

Cases in which Declaration and Estimate of Amount of Rates may be deposited.

59. In cases of any Bill under which no private or personal pecuniary profit or advantage is to be derived, and where the Work is to be made out of Money to be raised upon the Security of the Rates, Duties or Revenue already belonging to or under the control of the promoters, or to be created by or to arise under the Bill, a Declaration stating those facts, and setting forth the means by which Funds are to be obtained for executing the Work, and signed by the Party or Agent soliciting the Bill, together with an Estimate of the probable amount of such Rates, Duties or Revenue, signed by the Person making the same, may be deposited, and in such case no Money Deposit shall be required.

Bills brought from the House of Lords.

Copy of Railway, &c. Bill to be deposited at Board of Trade.

60. A copy of every Railway Bill, Tramway Bill, Subway Bill, and Canal Bill, brought from the House of Lords shall be deposited in the Office of the Board of Trade, not later than Two Days after the Bill is read a First time.

Copy of Bill for conferring powers, &c. on Municipal Corporation, Local Board, or any Local Authority, to be deposited at Office of the Local Government Board, &c.

60*a*. In the case of Bills brought from the House of Lords, a copy of every Bill whereby application is made by or on behalf of any Municipal Corporation, Local Board, Improvement Commissioners, or other Local Authority in *England* or *Wales*, for power in respect of any matter within the jurisdiction of The Local Government Board, and of every Bill whereby any powers, rights, duties, capacities, liabilities, or obligations are sought to be conferred or imposed on any Local Authority in *England* or *Wales* in respect of any matter within the jurisdiction of the Local Government Board, and of every Bill relating to Turnpike Roads or Trusts, Highways, or Bridges, shall be deposited at the Office of the Local Government Board not later than Two Days after the Bill is read a First time; and a copy of every Bill which proposes to alter the boundary of the area of any county, sanitary district, parish, or any other administrative area, or which relates to any matter to which the Births and Deaths Registration Acts, 1836 to 1874, and any Act amending the same, relate, shall be deposited at the General Register Office, Somerset House, not later than Two Days after the Bill is read a First time, and a copy of every Bill required to be deposited at the Office of the Secretary of State for the Home Department under Standing Orders 33 and 33*a* shall be deposited at that office not later than Two Days after the Bill is read a First time; and a copy of every Bill required to be deposited at the Office of the Board of Agriculture under Standing Order 33*b* shall be deposited at that office not later than Two days after the Bill is read a First time.

Notices to be given and Deposits made in cases where Work is altered while Bill is in Parliament.

61. Whenever during the progress through the House of Lords of any Bill of the Second Class originating in that House, any alteration has been made in any work authorized by such Bill, proof shall be given before the Examiners that a Plan and Section of such alteration, on the same Scale and containing the same particulars as the original Plan and Section, together with a Book of Reference thereto, has been deposited in the Private Bill Office, and with the Clerk of the Peace of every County, Riding, or Division in *England* or *Ireland*, and in the Office of the Sheriff Clerk of every County in *Scotland*, in which such alteration is proposed to be made, and where any County in *Scotland* is divided into Districts or Divisions then also in the Office of the Principal Sheriff Clerk in and for each District or Division in which such alteration is proposed to be made; and that a Copy of such Plan and Section, so far as relates to each Parish, together with a Book of Reference thereto, has been deposited with the Parish Clerks of each such Parish in *England*, or, in the case of any extra-parochial

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Place, with the Parish Clerk of some Parish immediately adjoining thereto, with the Session Clerk of each such Parish in *Scotland*, and in Royal Burghs with the Town Clerk, and the Clerk of the Union within which such Parish in *Ireland* is included, in which such alteration is intended to be made, and in the case of any place within the limits of the Metropolis, as defined by "The Metropolis Management Act, 1855," and the Acts amending the same, with the Clerk of the Vestry, or of the District Board, as the case may be, two weeks previously to the introduction of the Bill into this House; and that the intention to make such alteration has been published previously to the introduction of the Bill into this House once in the *London*, *Edinburgh*, or *Dublin Gazette*, as the case may be, and for two successive weeks in some one and the same Newspaper of the County in which such alteration is situate, or if there be no such Paper printed therein, then in the Newspaper of some County adjoining thereto; and that application in writing, as nearly as may be in the form set forth in the Appendix, marked (A), was made to the Owners or reputed Owners, Lessees or reputed Lessees, or in their absence from the United Kingdom, to their Agents respectively, and to the Occupiers of Lands through which any such alteration is intended to be made; and the consent of such Owners or reputed Owners, Lessees or reputed Lessees, and Occupiers, to the making of such alteration, shall be proved before the Examiner. Compliance with this Order shall be optional, and not compulsory, in the case of alterations made on Petition for Additional Provision in the House of Lords.

Provisions relating to the Consents of Proprietors or Members of Companies already constituted, and of Persons named as Directors.

Meeting of Proprietors in the case of certain Bills originating in this House.

62. Every Bill originating in this House, promoted by a Company already constituted by Act of Parliament, shall after the First Reading thereof be referred to the Examiners, who shall report as to compliance or non-compliance with the following Order:—

The Bill, as introduced, or proposed to be introduced, in this House, shall be submitted to the Proprietors of such Company at a meeting held specially for that purpose.

Such meeting shall be called by advertisement inserted once in each of two consecutive weeks in some one and the same newspaper published in *London*, *Edinburgh*, or *Dublin*, as the case may be, and in some one and the same newspaper of the county or counties in which the principal office or offices of the Company is or are situate; and also by a circular addressed to each proprietor at his last known or usual address, and sent by post, or delivered at such address, not less than Ten days before the holding of such meeting, enclosing a blank form of proxy, with proper instructions for the use of the same; and the same form of proxy and the same instructions, and none other, shall be sent to every such proprietor; but no such form of proxy shall be stamped before it is sent out, nor shall the funds of the Company be used for the stamping any proxies, nor shall intimation be sent as to any person in whose favour the proxy may be granted, and no other circular or form of proxy relating to such meeting shall be sent to any proprietor from the office of the Company, or by any director or officer of the Company so describing himself.

Such meeting shall be held not earlier than the seventh day after the last insertion of such advertisement, and may be held on the same day as an ordinary general meeting of the Company.

At such meeting the said Bill shall be submitted to the proprietors aforesaid then present, and approved of by proprietors, present in person or by proxy, holding at least three-fourths of the paid-up capital of the Company represented by the votes at such meeting, such proprietors being qualified to vote at all ordinary

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ordinary meetings of the Company in right of such capital. The votes of proprietors of any paid-up shares or stock other than debenture stock, not qualified to vote at ordinary meetings, whose interests may be affected by the Bill, if tendered at the meeting shall be recorded separately. The names of the proprietors present in person at the meeting shall be recorded by the Company. For this purpose the meeting, and any other consecutive meetings, whether general or special, and whether preceding or following it, shall be deemed to be the same meeting. A poll may be demanded by any proprietor present in person at the meeting.

There shall be deposited at the Private Bill Office a statement of the number of votes if a poll was taken, and of the number of votes recorded separately.

Separate Undertakings.

So far as any such Bill relates to a separate undertaking in any Company as distinct from the general undertaking, separate meetings shall be held of the Proprietors of the Company and of the separate undertaking, and the provisions of this Order applicable to Meetings of Proprietors of the Company shall, *mutatis mutandis*, apply to meetings of proprietors of the separate undertaking.

Meeting of Members of Limited Companies, &c., in the case of certain Bills originating in this House.

63. Every Bill originating in this House, and empowering or requiring any Company, Society, Association, or Co-partnership formed or registered under the Companies Act, 1862, or constituted by Act of Parliament, Royal Charter, Letters Patent, Deed of Settlement, Contract of Co-partnery, Cost Book Regulations, or other Instrument, and under the management of a Committee, or Directors or Trustees (and not being a Company to which the preceding Order applies), to do any act not authorized by the Memorandum and Articles of Association, or other Instrument or Instruments constituting or regulating such Company, Society, Association, or Co-partnership, or authorizing or enacting the abandonment of the undertaking, or any part of the undertaking, of any such Company, Society, Association, or Co-partnership, or the dissolution thereof, shall, after the First Reading thereof, be referred to the Examiners, who shall report as to compliance or non-compliance with the following Order:

In the case of a Company formed or registered under the Companies Act, 1862,

The Bill as introduced or proposed to be introduced in this House shall be approved by a special resolution of the Company.

In the case of any other such Company, Society, Association, or Co-partnership as aforesaid,

The Bill as introduced or proposed to be introduced in this House shall be consented to by a majority of three-fourths in number and (where applicable) in value of the proprietors or members of such Company, Society, Association, or Co-partnership present, in person or by proxy, at a meeting convened with notice of the business to be transacted and voting at such meeting; such consent to be certified in writing by the chairman of the meeting.

A Copy of such special resolution or certificate of consent shall be deposited in the Private Bill Office.

The names of the proprietors or members present in person at the meeting shall be recorded by the Company, Society, Association, or Co-partnership. For this purpose the meeting, and any other consecutive meetings, whether general or special, and whether preceding or following it, shall be deemed to be the same meeting.

A poll may be demanded by any one proprietor or member present in person at the meeting, notwithstanding any provision to the contrary contained in any instrument constituting or regulating the Company, Society, Association, or Co-partnership.

Standing Orders, compliance with which is to be proved before Examiners.

If a poll is taken there shall be deposited in the Private Bill Office a statement of the number of votes.

So far as any such Bill relates to a separate class of proprietors or members of any Company, Society, Association, or Co-partnership, as distinct from the proprietors or members generally, such Bill shall be approved or assented to by the proprietors or members generally, and also by the separate class of proprietors or members, and the provisions of this Order applicable to the proprietors or members generally shall, *mutatis mutandis*, apply to the separate class of proprietors or members.

Meeting of Proprietors in the case of certain Bills originating in the House of Lords.

64. In the case of every Bill brought from the House of Lords in which provisions have been inserted in that House, empowering the Promoters thereof being a Company already constituted by Act of Parliament to execute, undertake, or contribute towards any work other than that for which it was originally established, or to sell or lease their undertaking, or any part thereof, or to enter into any agreements with any other Company for the working, maintenance, management, or use of the Railway or works of either Company, or any part thereof, or to amalgamate their undertaking, or any part thereof with any other undertaking, or to purchase any other undertaking, or part thereof, or any additional lands, or to abandon their undertaking, or any part thereof, or to dissolve the said Company, or in which any such provisions originally contained in the Bill have been materially altered in that House, or in which any such powers are conferred on any Company not being the Promoters of the Bill, the Examiner shall report as to compliance or non-compliance with the following Order :—

The Bill, as introduced or proposed to be introduced into this House, shall be submitted to the proprietors of any such Company, at a meeting held specially for that purpose.

Such meeting shall be called by advertisement inserted once in each of two consecutive weeks in some one and the same newspaper published in *London*, *Edinburgh*, or *Dublin*, as the case may be, and in some one and the same newspaper of the county or counties in which the principal office or offices of the Company is or are situate; and also by a circular addressed to each proprietor at his last known or usual address, and sent by post, or delivered at such address, not less than Ten days before the holding of such meeting, enclosing a blank form of proxy, with proper instructions for the use of the same; and the same form of proxy and the same instructions, and none other, shall be sent to every such proprietor; but no such form of proxy shall be stamped before it is sent out, nor shall the funds of the Company be used for the stamping any proxies, nor shall intimation be sent as to any person in whose favour the proxy may be granted, and no other circular or form of proxy relating to such meeting shall be sent to any proprietor from the office of the Company, or by any director or officer of the Company so describing himself.

Such meeting shall be held not earlier than the seventh day after the last insertion of such advertisement, and may be held on the same day as an ordinary general meeting of the Company.

At such meeting the said Bill shall be submitted to the proprietors aforesaid then present, and approved by proprietors present in person or by proxy, holding at least three-fourths of the paid-up capital of the Company represented by the votes at such meeting, such proprietors being qualified to vote at all ordinary meetings of the Company in right of such capital. The votes of proprietors of any paid-up shares or stock other than debenture

Standing Orders, compliance with which is to be proved before Examiners.

debenture stock, not qualified to vote at ordinary meetings, whose interests may be affected by the Bill, if tendered at the meeting shall be recorded separately. The names of the proprietors present in person at the meeting shall be recorded by the Company. For this purpose the meeting, and any other consecutive meetings whether general or special and whether preceding or following it, shall be deemed to be the same meeting. A poll may be demanded by any proprietor present in person at the meeting.

There shall be deposited at the Private Bill Office a statement of the number of votes if a poll was taken, and of the number of votes recorded separately.

Separate Undertakings.

So far as any such Bill relates to a separate undertaking in any Company as distinct from the general undertaking, separate meetings shall be held of the proprietors of the Company and of the separate undertaking, and the provisions of this Order applicable to meetings of proprietors of the Company shall *mutatis mutandis* apply to meetings of proprietors of the separate undertaking.

Meeting of Members of Limited Companies, &c., in the case of certain Bills originating in the House of Lords.

65. In the case of every Bill brought from the House of Lords, in which provisions have been inserted in that House empowering or requiring any Company, Society, Association, or Co-partnership formed or registered under the Companies Act, 1862, or constituted by Act of Parliament, Royal Charter, Letters Patent, Deed of Settlement, Contract of Co-partnery, Cost Book Regulations, or other Instrument or Instruments, and under the management of a Committee or Directors or Trustees, and not being a Company to which the preceding Order applies, to do any act not authorized by the Memorandum and Articles of Association of such Company, or other Instrument constituting or regulating such Company, Society, Association, or Co-partnership, or authorizing or enacting the abandonment of the undertaking, or any part of the undertaking, of any such Company, Society, Association, or Co-partnership, or the dissolution thereof, the Examiner shall report as to compliance and non-compliance with the following Order:

In the case of a Company formed or registered under the Companies Act, 1862,

The Bill as introduced or proposed to be introduced into this House shall be approved by a special resolution of the Company.

In the case of any other such Company, Society, Association, or Co-partnership as aforesaid,

The Bill as introduced or proposed to be introduced in this House shall be consented to by a majority of three-fourths in number and (where applicable) in value of the proprietors or members of such Company, Society, Association, or Co-partnership present, in person or by proxy, at a meeting convened with notice of the business to be transacted and voting at such meeting, such consent to be certified in writing by the chairman of the meeting.

A copy of such special resolution or certificate of consent shall be deposited in the Private Bill Office.

Provided always, that if by the terms of such special resolution or consent the Bill as introduced or proposed to be introduced into the House of Lords shall have been approved or consented to, subject to such additions, alterations, and variations as Parliament may think fit to make therein, then it shall not be necessary for the purposes of this Order to obtain any further approval or consent in respect of any provisions inserted in the Bill in the House of Lords: Provided nevertheless that it shall be compe-

Standing Orders, compliance with which is to be proved before Examiners.

tent for the Committee on the Bill, if they think fit, having regard to the nature and effect of such provisions, to require any further evidence of the approval or consent to such provisions on the part of the shareholders or members of the Company, Society, Association, or Co-partnership.

The names of the proprietors or members present in person at the meeting shall be recorded by the Company, Society, Association, or Co-partnership. For this purpose the meeting, and any other consecutive meetings, whether general or special, and whether preceding or following it, shall be deemed to be the same meeting.

A poll may be demanded by any one proprietor or member present in person at the meeting, notwithstanding any provision to the contrary contained in any instrument constituting or regulating the Company, Society, Association, or Co-partnership.

If a poll is taken, there shall be deposited in the Private Bill Office a statement of the number of votes.

So far as any such Bill relates to a separate class of proprietors or members of any Company, Society, Association, or Co-partnership as distinct from the proprietors or members generally, such Bill shall be approved or assented to by the proprietors or members generally, and also by the separate class of proprietors or members; and the provisions of this Order applicable to the proprietors or members generally shall, *mutatis mutandis*, apply to the separate class of proprietors or members.

Consent of Proprietors of any Company to sum authorized to be raised in aid of undertaking of another Company.

66. When any Bill as introduced into Parliament, or as amended, or proposed to be amended, on petition for additional provision, contains a provision authorizing any Company incorporated by Act of Parliament, or any class of holders of share or loan capital in any such Company, to subscribe or to alter the terms or conditions of any subscription towards, or to guarantee or to raise any money in aid of the undertaking of another Company (which Bill is not brought in by the Company so authorized, or of which such Company is not a joint promoter), proof shall be required before the Examiner before the Second Reading in this House, if such provision is contained in the Bill as introduced into Parliament, that the Company, or the class of holders of share or loan capital, so authorized has consented to such subscription, alteration, guarantee, or raising of money, at a meeting of the proprietors of the Company, or of any such class of holders of share or loan capital, as the case may be, held specially for that purpose, in the same manner and subject to the same provisions as the meeting directed to be held under Standing Order 64; and in case such provision is contained in the Bill as introduced into Parliament, that the Notices for the Bill state the specific sum, if any, proposed to be subscribed, or guaranteed or raised, or the alteration of the terms or conditions of the subscription, as the case may be, or in case such provision shall be proposed to be inserted in the Bill, on a petition for additional provision that notices stating the specific sum, if any, proposed to be subscribed, or guaranteed or raised, or the alteration of the terms or conditions of the subscription, as the case may be, and stating that the consent of the Company, or of such class of holders of share or loan capital, has been given as aforesaid, have been published once in the *London, Edinburgh*, or *Dublin Gazette*, as the case may be, and in the County Newspapers in which the Notices for the Bill were published, for two successive weeks during the six weeks immediately preceding the presentation of such petition for additional provision; in any case in which such consent has been given, it shall not be necessary to submit the Bill, in respect of such provision as aforesaid, to the approval of a meeting to be held in accordance with Standing Order 64.

Petition for additional Provision.

67. When

Standing Orders, compliance with which is to be proved before Examiners.

67. When in any Railway Bill originating in this House a Provision is contained by which the payment of any Moneys is directly or contingently charged upon Grand Jury Cess, or any other Local Rate in *Ireland*, by means of a guarantee or otherwise, such Bill shall, after the First Reading thereof, be referred to the Examiners, who shall report as to compliance or non-compliance with the following Order:—

Railway Bills charging Payments on Grand Jury Cess or Local Rate in Ireland to be submitted to and approved by Grand Jury or Local Authority.

A Copy of the Bill, as deposited in the Private Bill Office, shall be submitted to the Grand Jury or other Authority empowered to present such Grand Jury Cess, or to make such Local Rate, and according as the payment of any Moneys is by the said Bill proposed to be charged upon a County at large, or upon one or more Baronies in any County, or upon any part or parts of any Barony or Baronies, such Bill shall also be submitted to the Presentment Sessions for such County at large, or for such Barony or Baronies, as the case may be, and also to the Poor Law Guardians of every Union in which any Lands proposed to be charged with the payment of any Moneys are situate.

Notice of Bill to Grand Jury or Local Authority.

Notice of the intention to submit a Copy of such Bill to such Grand Jury or other Authority, and to such Presentment Sessions and Board of Guardians, shall be given Ten days previously to submitting the same to the Secretary or Clerk of such Grand Jury or Authority, or Presentment Sessions and Board of Guardians, and shall be advertised once in each of two consecutive weeks in some one and the same Morning Newspaper published in *Dublin*, and in some one and the same Newspaper published in the County upon which, or upon any Barony or Baronies in which it is proposed by the Bill to impose any Local Rate or Charge, or if in such County no Newspaper is published, then in some one and the same Newspaper published in any adjoining County.

Limit of time for Bill to be submitted, and Presentment or Resolution to be deposited in Private Bill Office.

A Copy of such Bill shall be so submitted not earlier than Six months before the time fixed for the deposit of such Bill, and not earlier than the Seventh day after the last insertion of such Advertisement; and shall be approved by a majority of the members of the Grand Jury or Authority, Presentment Sessions, and Board of Guardians respectively, then present and voting thereon, and the Presentment or Resolution of each of the said Bodies approving the same shall be deposited at the Private Bill Office, together with a Statement under the hand of the Foreman, Chairman, or other person presiding when such Presentment was made, or such Resolution was passed, of the number of the Members then present and voting.

Consent of Directors, &c who are named in a Bill, to be proved.

68. When in any Bill brought from the House of Lords for the purpose of establishing a Company for carrying on any Work or Undertaking, any person is specified as Manager, Director, Proprietor, or otherwise concerned in carrying such Bill into effect, proof shall be required before the Examiner that such person has subscribed his name to the Petition for the Bill, or to a printed Copy of the Bill, as brought up to this House.

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III.

PROCEEDINGS OF EXAMINERS,

OF CHAIRMAN OF COMMITTEE OF WAYS AND MEANS,

AND OF COMMITTEES.

Proceedings of Examiners.

III.

PROCEEDINGS OF, AND IN RELATION TO, THE EXAMINERS.

Reference of Bills, &c., to, and Duties of, and Practice before Examiners.

When Examination of Petitions to commence.

69. The Examination of the Petitions for Private Bills which shall have been duly deposited in the Private Bill Office, shall commence on the 18th day of *January*, in such order and according to such regulations as shall have been made by Mr. Speaker.

Notice to be given by one of the Examiners of day appointed for Examination.

70. One of the Examiners shall give at least Seven clear Days' Notice in the Private Bill Office of the day appointed for the Examination of each Petition which shall have been duly deposited in the Private Bill Office; and in case the Promoters shall not appear at the time when the Petition shall come on to be heard, the Examiner to whom the case shall have been allotted shall strike the Petition off the General List of Petitions, and shall not re-insert the same, except by order of The House.

Examiner to indorse Petition, and when Standing Orders not complied with, to report.

71. The Examiner shall certify by indorsement on each Petition whether the Standing Orders have or have not been complied with; and, when they have not been complied with, he shall also report to The House the facts upon which his decision is founded, and any special circumstances connected with the case.

Petitions for additional Provision and Estate Bills from Lords, &c. to be referred to Examiner of Petitions.

72. All Petitions for additional Provision in Private Bills, with the proposed Clauses annexed, and all Private Bills brought from the House of Lords, and all Bills introduced by leave of The House in lieu of other Bills which shall have been withdrawn, and all Bills to confirm any Provisional Order or Provisional Certificate, after having been read a First Time, shall be referred to the Examiners, and the Examiner shall report to The House whether the Standing Orders have or have not been complied with, and when they have not been complied with, the facts upon which his decision is founded, and any special circumstances connected with the case, and in the case of any Bill which, in pursuance of any Report from the Chairman of the Committee of Ways and Means, has originated in the House of Lords, the compliance with such Standing Orders only as shall not have been previously inquired into shall be proved.

Notice in cases of Petitions for additional provision in Private Bills, &c.

73. In all cases of Petitions for additional provision in Private Bills and of Private Bills brought from the House of Lords, and of Bills introduced by leave of this House in lieu of other Bills which shall have been withdrawn, and of Bills for confirming any Provisional Order or Certificate, the Examiner shall give at least Two clear Days' notice in the Private Bill Office of the day on which the same will be examined; but, in the case of a Bill for confirming any Provisional Order or Certificate, he shall not give such Notice until after the Bill has been printed and circulated.

Memorials complaining of non-compliance.

74. Any parties shall be entitled to appear and to be heard, by themselves, their agents and witnesses, upon a Memorial addressed to the Examiner, complaining of a non-compliance with the Standing Orders, provided the matter complained of be specifically stated in such Memorial, and the party (if any) who may be specially affected by the non-compliance with the Standing Orders have signed such

Proceedings of Examiners.

Memorial and shall not have withdrawn his signature thereto, and such Memorial have been duly deposited in the Private Bill Office.

Proprietors dissenting at meeting under Orders 62 to 66 may petition and be heard.

75. In case any proprietor, shareholder, or member of or in any Company, Society, Association, or Co-partnership shall by himself, or any person authorized to act for him in that behalf, have dissented at any meeting called in pursuance of Standing Orders 62 to 66, such proprietor, shareholder, or member shall be permitted to be heard by the Examiner of Petitions, on the compliance with such Standing Order, by himself, his agents and witnesses, on a Memorial addressed to the Examiner, such Memorial having been duly deposited in the Private Bill Office.

Proof by Affidavit.

76. The Examiner may admit Affidavits in proof of the compliance with the Standing Orders, or may require further evidence; and such Affidavit shall be sworn, if in *England*, before a Justice of the Peace, or a Commissioner to administer oaths in the Supreme Court of Judicature; if in *Scotland*, before any Sheriff Depute or his Substitute, or a Justice of the Peace; and if in *Ireland*, before any Judge or Assistant Barrister of that part of the United Kingdom, or before a Justice of the Peace.

To report in cases of Bills originating in the Lords.

77. The Examiner shall make a Report of the several cases in which he shall have certified that the Standing Orders have or have not been complied with in respect of any Bills which, in pursuance of any Report from the Chairman of the Committee of Ways and Means, under Standing Order 79, shall originate in the House of Lords; and where they have not been complied with, he shall also report, separately, the facts upon which his decision is founded, and any special circumstances connected with the case.

Special Report in certain cases.

78. In case the Examiner shall feel doubts as to the due construction of any Standing Order in its application to a particular case, he shall make a Special Report of the facts, without deciding whether the Standing Order has or has not been complied with; and in such case he shall indorse the Petition with the words "Special Report," either alone, or if non-compliances with other Standing Orders shall have been proved, in addition to the words "Standing Orders not complied with."

Proceedings of Chairman of Ways and Means.

Proceedings of, and in relation to, the Chairman of the Committee of Ways and Means, and the Counsel to Mr. Speaker.

Chairman of Ways and Means to seek a conference with the Chairman of Committees of House of Lords.

79. The Chairman of the Committee of Ways and Means shall, at the commencement of each Session, seek a conference with the Chairman of Committees of the House of Lords for the purpose of determining in which House of Parliament the respective Private Bills should be first considered, and such determination shall be reported to The House.

Chairman of Ways and Means to examine all Private Bills, &c.

80. The Chairman of the Committee of Ways and Means, with the assistance of the Counsel to Mr. Speaker, shall examine all Private Bills, whether opposed or unopposed, and call the attention of The House, and also of the Chairman of the Committee on every opposed Private Bill, to all points which may appear to him to require it; and Copies of all such Bills shall be laid by the Agent before the said Chairman and Counsel not later than the day after the Examiner of Petitions shall have indorsed the Petition for the Bill.

Chairman of Ways and Means to report on Bills relating to Government Contracts.

81. The Chairman of the Committee of Ways and Means shall make a Report to The House previously to the Second Reading of any Private Bill by which it is intended to authorize, confirm, or alter any Contract with any department of the Government whereby a public charge has been or may be created; and such Report, together with a Copy of the Contract, and of any Resolution to be proposed in relation thereto, shall be circulated with the Votes Two clear days at least before the day on which the Resolution is to be considered in a Committee of the Whole House, which consideration shall not take place until after the time of Private Business; nor shall the Report of any such Resolution be considered until Three clear Days at least after the Resolution shall have been agreed to by the Committee.

Copies of Bill, as proposed to be submitted to Committee, to be laid before Chairman of Ways and Means, &c.

82. Two clear Days at least before the day appointed for the consideration of any Private Bill by a Committee, there shall be laid before the Chairman of Ways and Means and the Counsel to Mr. Speaker, by the Agent, Copies of every such Bill as proposed to be submitted to the Committee, and such Copies shall be signed by the Agent for the Bill.

Power to Chairman to report special circumstances, &c. to The House.

83. The Chairman of the Committee of Ways and Means shall be at liberty, at any period after any Private Bill shall have been referred to a Committee, to report to The House any special circumstances relative thereto which may appear to him to require it, or to inform The House that in his opinion any unopposed Private Bill should be treated as an opposed Private Bill.

Copy of Bill as amended in Committee to be laid before Chairman of Ways and Means, &c.

84. Three clear Days at least before the consideration of any Private Bill ordered to lie upon the Table, a Copy of every such Bill, as amended in Committee, shall be laid by the Agent before the Chairman of the Committee of Ways and Means and the Counsel to Mr. Speaker, and deposited at the Office of Her Majesty's Treasury, at the General Post Office, and at the Office of the Board of Trade; and in the case of every Bill required by Standing Orders 33, 33*a*, and 60*a*, to be deposited on or before the 21st day of *December* at the Office of the Secretary of State for the Home Department, at the Office of the Secretary of State for the Colonies, at the Office of the Secretary for Scotland, at the Office of the Local Government Board, at the Office of the Board of Agriculture, at the Office of the Education Department, or of the Scotch Education Department, at the Office of the Commissioners of Her Majesty's Works and Public Buildings, at the Office of Her Majesty's Woods, Forests, and Land Revenues, and at the Office of the Duchy of Cornwall or the Duchy of Lancaster, a Copy of such Bill, as amended in Committee, shall also be deposited at those offices respectively.

Clause or Amendment on consideration of Bill, or on Third Reading, to be submitted to Chairman of Ways and Means, &c.

85. When it is intended to bring up any Clause, or to propose any Amendment on the consideration of any Private Bill ordered to lie upon the Table, or any verbal Amendment on the Third Reading of any Private Bill, the same shall be submitted by the Agent to the Chairman of the Committee of Ways and Means and the Counsel to Mr. Speaker, on the day on which notice is given thereof in the Private Bill Office.

Copy of Amendments by House of Lords, and of proposed Amendments thereto, to be laid before Chairman of Ways and Means, &c.

86. A Copy of all Amendments made in the House of Lords to any Private Bill, and of all Amendments to such Amendments intended to be proposed in this House, shall be laid by the Agent before the Chairman of the Committee of Ways and Means and the Counsel to Mr. Speaker, before Two o'clock on the day previous to that on which the same are respectively appointed for consideration by The House.

Proceedings of Referees on Private Bills.

Proceedings of and in relation to the Referees on Private Bills.

Referees on Private Bills to be constituted.

87. The Chairman of Ways and Means, with not less than Three other persons, who shall be appointed by Mr. Speaker for such period as he shall think fit, shall be Referees of The House on Private Bills; such Referees to form one or more Courts; Three at least to be required to constitute each Court: provided that the Chairman of any second Court shall be a Member of this House; and provided that no such Referee, if he be a Member of this House, shall receive any salary.

Rules of practice and procedure to be made by Chairman of Ways and Means.

88. The practice and procedure of the Referees, their times of sitting, order of business, and the forms and notices required in their proceedings, shall be prescribed by rules, to be framed by the Chairman of Ways and Means, subject to alteration by him as occasion may require, but only one Counsel shall appear before such Referees in support of a Private Bill, or in support of any Petition in opposition thereto, unless specially authorized by the Referees. All such rules and alterations, when made, to be laid on the Table of the House.

Referees on Private Bills to decide as to rights of Petitioners to be heard upon their Petitions, &c.

89. The Referees shall decide upon all Petitions against Private Bills, or against Provisional Orders, or Provisional Certificates, as to the rights of the Petitioners to be heard upon such Petitions, without prejudice, however, to the power of the Select Committee to which the Bill is referred to decide upon any question as to such rights arising incidentally in the course of their proceedings.

Proceedings of Standing Orders Committee.

Proceedings of and in relation to the Select Committee on Standing Orders.

Committee on Standing Orders.

91. There shall be a Committee, to be designated "The Select Committee on Standing Orders," to consist of *Eleven* Members, who shall be nominated at the commencement of every Session, of whom *Five* shall be a Quorum.

To report whether Standing Orders ought or ought not to be dispensed with.

92. When any Report of the Examiner of Petitions for Private Bills, in which he shall report that the Standing Orders have not been complied with, shall have been referred to the Select Committee on Standing Orders, and after the Petition for the Bill shall have been duly presented, they shall report to The House whether such Standing Orders ought or ought not to be dispensed with, and whether in their opinion the parties should be permitted to proceed with their Bill, or any portion thereof, and under what (if any) conditions.

In cases of Bills originating in Lords.

93. The Select Committee on Standing Orders shall have power to report on the cases referred to them in respect of Private Bills originating in the House of Lords, notwithstanding that the Petitions for the same shall not have been presented to The House.

Proceeding in case of Special Report.

94. When any Special Report from the Examiner of Petitions as to the construction of a Standing Order shall have been referred to the Select Committee on Standing Orders, they shall determine, according to their construction of the Standing Order, and on the facts stated in such Report, whether the Standing Orders have or have not been complied with, and they shall then either report to The House that the Standing Orders have been complied with, or shall proceed to consider the question of dispensing with the Standing Orders, as the case may be.

To report whether Sessional or Standing Orders ought or ought not to be dispensed with.

95. When any Petition, praying that any of the Sessional or Standing Orders of The House relating to Private Bills may be dispensed with, shall stand referred to the Select Committee on Standing Orders, they shall report to The House whether such Sessional or Standing Orders ought or ought not to be dispensed with.

To report whether Petition ought or ought not to be re-inserted in the General List.

96. When any Petition for the re-insertion of any Petition for a Private Bill in the General List of Petitions shall stand referred to the Select Committee on Standing Orders, they shall report to The House whether in their opinion such Petition ought or ought not to be re-inserted, and, if re-inserted, under what (if any) conditions.

To report whether Clause or Amendment on consideration of Bill should be adopted by House or not, or whether Bill should be re-committed.

97. When any Clause or Amendment proposed on the consideration of any Private Bill ordered to lie upon the Table shall have been referred to the Select Committee on Standing Orders, they shall report to The House whether such Clause or Amendment should be adopted by The House or not, or whether the Bill should be re-committed.

Proceedings of Committee of Selection, &c.

Proceedings of and in relation to the Committee of Selection, and of the General Committee on Railway and Canal Bills.

Committee of Selection.

98. There shall be a Committee, to be designated "The Committee of Selection," to consist of the Chairman of the Select Committee on Standing Orders, who shall be *ex-officio* Chairman thereof, and *Seven* other Members, who shall be nominated at the commencement of every Session, of which Committee *Three* shall be a Quorum.

General Committee on Railway and Canal Bills.

99. There shall be a Committee, to be designated "The General Committee on Railway and Canal Bills," which shall be nominated at the commencement of every Session by the Committee of Selection, of which Committee *Three* shall be a Quorum.

Committee of Selection may discharge Members and add others.

100. The Committee of Selection may, from time to time, discharge Members from further attendance on such General Committee, and add other Members in their room, and shall appoint the Chairman of such Committee.

General Committee to appoint Chairman.

101. The General Committee on Railway and Canal Bills shall appoint from among themselves the Chairman of each Committee on a Railway or Canal Bill, or on a Group of such Bills, and may change the Chairman so appointed from time to time.

Printed Copies of Bills to be laid before Committee of Selection and General Committee.

102. Printed Copies of all Private Bills, not being Railway or Canal Bills, shall be laid before the Committee of Selection, and Printed Copies of all Railway and Canal Bills before the General Committee on Railway and Canal Bills, by the parties promoting the same, at the first Meeting of the said Committees respectively.

Committee of Selection and General Committee to group Private Bills.

103. The Committee of Selection may, if they think fit, form into Groups all Private Bills, not being Railway or Canal Bills, and the General Committee on Railway and Canal Bills may form into Groups all Railway and Canal Bills, which, in their opinion, it may be expedient to submit to the same Committee, and such Groups shall be published in the Votes.

Railway and Canal unopposed Bills.

104. The General Committee on Railway and Canal Bills may, whenever they shall think fit, refer any unopposed Railway or Canal Bill to the Chairman of the Committee of Ways and Means, together with two other Members not locally or otherwise interested, or one such Member and a Referee, to be nominated by the Committee of Selection.

Committee of Selection and General Committee on Railway, &c. Bills to appoint First Sitting of Committee.

105. The Committee of Selection in the case of all Private Bills other than Railway and Canal Bills, and the General Committee on Railway and Canal Bills in the case of such Bills, shall, subject to the order in regard to the interval between the Second Reading of every Private Bill and the Sitting of the Committee thereupon, fix the time for holding the *First Sitting* of every Committee on a Private Bill which shall have been referred to either of the said Committees.

Committee of Selection and General Committee to name Bill or Bills to be considered on the first day.

106. The Committee of Selection shall name the Bill or Bills which shall be taken into consideration on the first day of the meeting of the Committee on any Group of Bills not being Railway or Canal Bills; and the General Committee on Railway and Canal Bills shall name the Bill or Bills which shall be taken into consideration on the first day of the meeting of each Committee on any Group of such Bills.

107. The

Proceedings of Committee of Selection, &c.

107. The Committee of Selection shall consider no Bill as an opposed Private Bill, unless, not later than Ten clear Days after the First Reading thereof, a Petition shall have been presented against it, in which the Petitioner or Petitioners shall have prayed to be heard, by themselves, their Counsel or Agents, or unless, where no such Petition shall have been presented, the Chairman of the Committee of Ways and Means shall have reported to The House that in his opinion any Bill ought to be so treated.

What Bills not to be considered opposed.

108. The Committee of Selection shall refer every opposed Private Bill which shall have been referred to them, or any Group of such Bills, to a Chairman and Three Members, and a Referee or a Chairman and Three Members, not locally or otherwise interested therein.

Constitution of Committees on opposed Private Bills.

109. The Committee of Selection shall refer every unopposed Private Bill, which shall have been referred to them, not being a Road Bill, to the Chairman of the Committee of Ways and Means, together with one of the Members ordered to prepare and bring in the same, and one other Member not locally interested therein, or a Referee, if the Bill shall have originated in this House; and if the Bill shall have been brought from the House of Lords, to the Chairman of the Committee of Ways and Means, together with Two other Members, of whom one at least shall not be locally or otherwise interested therein, or one Member and a Referee.

Constitution of Committees on unopposed Private Bills.

110. The Committee of Selection shall refer all Road Bills, whether opposed or unopposed, to a Committee, consisting of a Chairman and Three other Members not locally or otherwise interested therein.

Committee of Selection to refer all Road Bills to a Committee.

111. The Committee of Selection shall give each Member not less than Seven Days' notice, by publication in the Votes or otherwise, of the week in which it will be necessary for him to be in attendance for the purpose of serving, if required, as a Member, not locally or otherwise interested, of a Committee on a Private Bill.

Committee of Selection to give notice to Members.

112. The Committee of Selection shall give to each Member sufficient notice of his appointment as a Member of a Committee on any Private Bill, or Group of such Bills, and, in every case where a Declaration is required to be signed and returned by such Member, shall transmit to him a blank form of the Declaration required, with a request that it may forthwith be returned properly filled up and signed.

Notice of Appointment and Declaration to be transmitted to Members.

113. The Committee of Selection shall report to The House the name of every Member from whom they shall not have received in due time such Declaration, so filled up and signed, or, in lieu thereof, an excuse which they shall deem sufficient.

Members returning no answer to be reported.

114. The Committee of Selection shall have the power of discharging any Member or Members of a Committee, and of substituting other Members.

Committee of Selection may substitute Members for others.

115. The Committee of Selection shall have power, in the execution of their duties, to send for Persons, Papers and Records.

Committee of Selection to send for persons, &c.

Proceedings of Committees on Opposed Bills.

Proceedings of Committees on Opposed Bills.

Committees on Railway and Canal Bills.

116. The Committee on every opposed Railway and Canal Bill, or Group of Railway and Canal Bills, shall be composed of Four Members and a Referee, or Four Members not locally or otherwise interested in the Bill or Bills referred to them; the Chairman to be appointed by the General Committee on Railway and Canal Bills, and Three other Members by the Committee of Selection.

Committees on opposed Private Bills.

117. The Committee on every opposed Private Bill (not being a Railway, Canal or Divorce Bill), or Group of Bills, and the Committee on any Bill to confirm any Provisional Order or Provisional Certificate, shall be composed of a Chairman and Three Members and a Referee, or a Chairman and Three Members not locally or otherwise interested in the Bill or Bills referred to them, to be appointed by the Committee of Selection.

Declaration of Members.

118. Each Member of a Committee on an opposed Private Bill, or Group of such Bills, shall, before he be entitled to attend and vote on such Committee, sign the following Declaration:

> I do hereby declare, That my constituents have no local interest, and that I have no personal interest, in such Bill; and that I will never vote on any question which may arise without having duly heard and attended to the Evidence relating thereto.

And no such Committee shall proceed to business until the said Declaration shall have been so signed by each of such Members.

Quorum to be always present.

119. Committees shall not be allowed to proceed if more than One of their Members be absent, unless by special leave of The House.

Members not to absent themselves.

120. No Member of a Committee on an opposed Private Bill shall absent himself from his duties thereon, except in the case of sickness, or by order of The House.

When Chairman absent.

121. If the Chairman shall be absent from the Committee, the Member next in rotation on the List of Members who shall be present shall act as Chairman, but in the case of Railway and Canal Bills only until the General Committee on such Bills shall have appointed, if they shall so think fit, another Chairman.

Proceedings to be suspended if Quorum not present.

122. If at any time during the sitting of any Committee more than One of the Members be absent, the Chairman shall suspend the proceedings of such Committee; and if at the expiration of *One Hour* from the time fixed for the meeting of the Committee, or from the time when the Chairman shall so have suspended the proceedings, more than One Member be absent, the Committee shall be adjourned to the next day on which The House shall sit, and then shall meet at the hour on which such Committee would have sat, had no such adjournment taken place.

Members absent to be reported to The House.

123. If any of the Members shall not be present within One Hour after the time appointed for the meeting of the Committee, or if any Member shall absent himself from his duties on such Committee, every such Member shall be reported to The House at its next sitting.

Absence of Members by Death or otherwise to be reported.

124. If, at any time after the Committee on a Bill shall have been formed, a Quorum of Members required by the Standing Orders cannot attend in consequence of any of the Members who shall have duly qualified to serve on such Committee having become incompetent to continue such service by death or otherwise, the Chairman shall report the circumstances of the case to The House, in order that such measures may be taken by The House as shall enable the Members still remaining on the Committee to proceed with the business referred to such Committee, or as the emergency of the case may require.

125. All

Proceedings of Committees on Opposed Bills.

125. All questions before Committees on Private Bills shall be decided by a majority of voices, including the voice of the Chairman; and whenever the voices are equal, the Chairman shall have a second or casting vote.

Questions to be decided by majority of voices.

126. The Committee on each Group of Bills shall take the Bill or Bills first into consideration which shall have been named by the Committee of Selection, or by the General Committee on Railway and Canal Bills; and the Committee shall, from time to time, appoint the day on which they will enter upon the consideration of each of the remaining Bills, and on which they will require the parties severally promoting or opposing the same to enter appearances; and Two clear Days' notice, at the least, of such appointment, shall be given by the Clerk attending the Committee to the Clerks in the Private Bill Office; and in case the Committee shall postpone the consideration of any Bill, notice shall be given of the day to which the same is postponed.

Committee on Group to consider that Bill first which Committee of Selection or General Committee shall have named, and to appoint day for Consideration of remaining Bills, of which Clerk of Committee to give Notice.

127. Every Committee on an opposed Private Bill shall report specially to The House the cause of any Adjournment over any day on which The House shall sit.

Causes of Adjournment to be specially reported.

128. No Petition against a Private Bill, or a Bill to confirm any Provisional Order or Provisional Certificate, shall be taken into consideration by the Committee on such Bill, which shall not distinctly specify the ground on which the Petitioners object to any of the provisions thereof; and the Petitioners shall be only heard on such grounds so stated; and if it shall appear to the said Committee, that such grounds are not specified with sufficient accuracy, the Committee may direct that there be given in to the Committee a more specific Statement, in writing, but limited to such grounds of Objection so inaccurately specified.

Petition against Bill not to be considered except grounds of objection sufficiently specified.

129. No Petitioners against any Private Bill, or any Bill to confirm any Provisional Order or Provisional Certificate, shall be heard before the Committee on the Bill, unless their Petition shall have been prepared and signed in strict conformity with the Rules and Orders of this House, and shall have been presented to this House by having been deposited in the Private Bill Office, in the case of Private Bills, not later than *Ten* clear *Days* after the First Reading of such Bill, and in the case of Bills to confirm any Provisional Order or Provisional Certificate, not later than *Seven* clear days after the Examiner shall have given notice of the day on which the Bill will be examined, except where the Petitioners shall complain of any matter which may have arisen during the progress of the Bill before the said Committee, or of any proposed additional provision, or of the Amendments as proposed in the filled-up Bill deposited in the Private Bill Office.

Petitioners against Bill not to be heard unless Petition presented not later than Ten clear Days after First Reading, &c.

130. It shall be competent to the Referees on Private Bills to admit Petitioners to be heard upon their Petitions against a Private Bill, on the ground of competition, if they shall think fit.

Competition to be a ground of locus standi.

131. Where a Bill is promoted by an Incorporated Company, Shareholders of such Company shall not be entitled to be heard before the Committee against such Bill, unless their interests, as affected thereby, shall be distinct from the general interests of such Company.

In what cases Shareholders to be heard.

132. In case any Proprietor, Shareholder, or Member of or in any Company, Society, Association, or Co-partnership, shall by himself or any person authorized to act for him in that behalf, have dissented at any Meeting called in pursuance of Standing Orders 62 to 66, or at any Meeting called in pursuance of any similar Standing Order of the House of Lords, such Proprietor, Shareholder, or Member shall be permitted to be heard by the Committee on the Bill on a Petition presented to the House, such Petition having been duly deposited in the Private Bill Office.

Dissenting Shareholders to be heard.

In what cases Railway Companies to be heard.

133. Where a Railway Bill contains provisions for taking or using any part of the Lands, Railway, Stations or Accommodations of another Company, or for running Engines or Carriages upon or across the same, or for granting other facilities, such Company shall be entitled to be heard upon their Petition against such provisions or against the Preamble and Clauses of such Bill.

Chambers of Commerce, &c., may be heard in relation to rates and fares.

133*a*. Where a Chamber of Commerce or Agriculture, or other similar body, sufficiently representing a particular trade or business in any district to which any Railway Bill relates, petition against the Bill, alleging that such trade or business will be injuriously affected by the rates and fares proposed to be authorized by the Bill, or is injuriously affected by the rates and fares already authorized by Acts relating to the Railway undertaking, it shall be competent to the Referees on Private Bills, if they think fit, to admit the Petitioners to be heard, on such allegation, against the Bill, or any part thereof, or against the rates and fares authorised by the said Acts, or any of them.

The provisions of this Order relative to rates and fares already authorized, extend to Traders and Freighters, and to a single Trader, in any case where a *locus standi* would have been allowed to them or him, if this Order had not been made.

Nothing in this Order shall authorize the Referees to entertain any question within the jurisdiction of the Railway Commissioners.

Municipal Authorities and Inhabitants of Towns, &c.

134. It shall be competent to the Referees on Private Bills to admit the Petitioners, being the Municipal or other Authority having the local management of the Metropolis, or of any Town, or the Inhabitants of any Town or District alleged to be injuriously affected by a Bill, to be heard against such Bill, if they shall think fit.

Local Authorities to have a *locus standi* against Lighting and Water Bills.

134*a*. The municipal or other local authority of any town or district alleging in their Petition that such town or district may be injuriously affected by the provisions of any Bill relating to the lighting or water supply thereof, or the raising of capital for any such purpose, shall be entitled to be heard against such Bill.

County Council alleged to be injuriously affected by Bill.

134*b*. It shall be competent to the Referees on Private Bills to admit the Petitioners, being the Council of any Administrative County or County Borough, the whole or any part of which is alleged to be injuriously affected by a Bill, to be heard against such Bill if they think fit.

County Council to have a *locus standi* against a Water Bill.

134*c*. The Council of any Administrative County alleging in their Petition that such Administrative County, or any part thereof, may be injuriously affected by the provisions of any Bill relating to the water supply of any town or district, whether situate within or without such county, shall be entitled to be heard against such Bill.

Petitions against Tramway Bills.

135. The owner, lessee, or occupier of any house, shop, or warehouse in any street through which it is proposed to construct any Tramway, and who alleges in any Petition against a Private Bill or Provisional Order that the construction or use of the Tramway proposed to be authorized thereby will injuriously affect him in the use or enjoyment of his premises, or in the conduct of his trade or business, shall be entitled to be heard on such allegations before any Select Committee to which such Private Bill, or the Bill relating to such Provisional Order is referred.

When opposed Bills may be treated as unopposed.

136. In all cases of opposed Private Bills, in which no parties shall have appeared on the Petitions against such Bills, or having appeared shall have withdrawn their opposition before the evidence of the Promoters shall have been commenced, the Committees on such Bills shall forthwith refer them back, with a statement of the facts, if not Railway or Canal Bills, to the Committee of Selection, and if Railway and Canal Bills, to the General Committee on Railway and Canal Bills, who shall deal with them as unopposed Bills.

Proceedings of Committees on Bills.

Committees on Unopposed Bills.

Committees on Unopposed Private Bills.

137. The Committee on every unopposed Private Bill (not being a Railway, Canal or Divorce Bill), shall, if the same shall have originated in this House, be composed of the Chairman of the Committee of Ways and Means, who, when present, shall be *ex-officio* Chairman of every such Committee, together with one of the Members ordered to prepare and bring in the Bill, and one other Member not locally or otherwise interested therein, or a Referee, such Members of the Committee to be appointed by the Committee of Selection, and shall, if such Bill shall have been brought from the House of Lords, be composed of the Chairman, as aforesaid, and Two other Members, of whom one at least shall not be locally or otherwise interested in the Bill, or one Member and a Referee, to be appointed by the Committee of Selection; and two shall be the Quorum thereof.

Proceedings of, and in relation to, Committees on Bills, whether Opposed or Unopposed.

Filled-up Copies of Bill to be laid before each Member.

138. At the first Meeting of the Committee, Copies of the Bill, as proposed to be submitted to them, and signed by the Agent, shall be laid by him before each Member of the Committee.

Local Member not to vote.

139. No Member, locally or otherwise interested, of a Committee on any unopposed Private Bill shall have a Vote on any question that may arise, but every such Member shall be entitled to attend and take part in the proceedings of the Committee.

Names of Members to be entered on Minutes.

140. The Names of the Members attending each Committee shall be entered by the Clerk on the Minutes of the Committee; and if any Division shall take place in the Committee, the Clerk shall take down the Names of Members voting in any such Division, distinguishing on which side of the question they respectively vote, and that such Lists be given in with the Report to The House.

Committee on Bill not to inquire into certain Standing Orders.

141. No Committee shall have power to examine into the compliance or non-compliance with such Standing Orders as are directed to be proved before the Examiner of Petitions for Private Bills, unless by special order of The House.

Committee may admit affidavits in proof of compliance with Standing Orders.

142. The Committee on any Private Bill may admit affidavits in proof of the compliance with such Standing Orders of The House as are directed to be proved before them, or may require further evidence; and such affidavits shall be sworn, if in *England*, before a Justice of the Peace, or a Commissioner to administer Oaths in the Supreme Court of Judicature; if in *Scotland*, before any Sheriff-depute or his substitute or a Justice of the Peace; and if in *Ireland*, before any Judge or Assistant Barrister of that part of the United Kingdom, or before a Justice of the Peace.

Consents, how to be proved.

143. The Committee may admit proof of the Consents of Parties concerned in interest in any Private Bill, by Affidavits sworn as aforesaid, or by the Certificate in writing of such Parties, whose Signatures to such Certificate shall be proved by *one* or more Witnesses, unless the Committee shall require further Evidence.

Petitioner who has discussed Clauses of Bill in House of Lords not precluded from opposing Preamble in this House.

143*a*. A Petitioner against a Bill originating in The House of Lords who has discussed Clauses in that House shall not on that account be precluded from opposing the Preamble of the Bill in this House.

Clause compelling payment of Subscriptions.

144. In all Bills presented to The House for carrying on any Work by means of a Company, Commissioners or Trustees, Provision shall be made for compelling Persons who have subscribed any Money towards carrying any such Work into execution, to make payment of the Sums severally subscribed by them.

Proceedings of Committees on Bills.

Level of Roads.

145. Where the level of any Road shall be altered in making any Public Work, the ascent of any Public Carriage Road, or of any Road in *Ireland* so defined in the Railway Clauses Consolidation Act, 1845, shall not be more than One foot in 30 feet, and of any other public Carriage Road not more than One foot in 20 feet; and a good and sufficient Fence, of Four feet high at the least, shall be made on each side of every Bridge which shall be erected.

Fence to Bridge.

Committee to report specially to House on Railway, &c. Bills, seeking powers to levy tolls, &c. in excess of those already authorized.

145*a*. In the case of any Bill relating to a Railway, Tramway, Canal, Dock, Harbour, Navigation, Pier, or Port, seeking powers to levy tolls, rates, or duties in excess of those already authorized for that undertaking, or usually authorized in previous years for like undertakings, the Bill shall not be reported by the Committee until a Report from the Board of Trade on the powers so sought has been laid before the Committee; and the Committee shall report specially to the House in what manner the recommendations or observations in the Report of the Board of Trade, and also in what manner the Clauses of the Bill relating to the powers so sought, have been dealt with by the Committee.

Plan, &c., to be signed by Chairman.

146. Every Plan, and Book of Reference thereto, which shall be produced in evidence before the Committee upon any Private Bill (whether the same shall have been previously lodged in the Private Bill Office, or not), shall be signed by the Chairman of such Committee, with his Name at length; and he shall also mark with the Initials of his Name every Alteration of such Plan and Book of Reference, which shall be agreed upon by the said Committee; and every such Plan and Book of Reference shall thereafter be deposited in the Private Bill Office.

Committee Bill and Clauses to be signed by Chairman.

147. The Chairman of the Committee shall sign, with his Name at length, a printed Copy of the Bill (to be called the Committee Bill), on which the Amendments are to be fairly written; and also sign, with the Initials of his Name, the several Clauses added in the Committee.

Chairman to report on allegations of Bill, &c.

148. The Chairman of the Committee shall report to The House, that the allegations of the Bill have been examined; and whether the Parties concerned have given their Consent (where such Consent is required by the Standing Orders) to the satisfaction of the Committee.

Chairman to report Bill in all cases.

149. The Chairman of the Committee shall report the Bill to The House, whether the Committee shall or shall not have agreed to the Preamble, or gone through the several Clauses, or any of them; or where the Parties shall have acquainted the Committee that it is not their intention to proceed with the Bill; and when any alteration shall have been made in the Preamble of the Bill, such alteration, together with the ground of making it, shall be specially stated in the Report.

Committee to notice recommendation from Government Departments when referred.

150. Whenever a recommendation shall have been made in a Report on a Private Bill from a Department of the Government referred to the Committee, the Committee shall notice such recommendation in their Report, and shall state their reasons for dissenting, should such recommendation not be agreed to.

Proceedings on Bills for confirming Provisional Orders, &c.

151. Whenever the House shall order that any Bill for confirming a Provisional Order or a Provisional Certificate be referred to the Committee of Selection with respect to any Order or Certificate to be confirmed thereby, the Proceedings of the Select Committee to which the Bill is referred, and of the Referees, shall be conducted in like manner as in the case of Private Bills, and shall be subject to the same Rules and Orders of The House so far as they are applicable, except those which relate to the payment of fees by the Promoters of such Provisional Order or Certificate.

Minutes of Committee.

152. The Minutes of the Committee on every Private Bill shall be brought up and laid on the Table of the House, with the Report of the Bill.

Proceedings of Committees on Bills.

Railway, Tramway, and Subway Bills.

Restrictions as to Mortgage.

153. In the case of a Railway Bill, no Company shall be authorized to raise, by Loan or Mortgage, a larger sum than *One-third* of their capital; and until *Fifty per cent.* on the whole of the capital shall have been paid up, it shall not be in the power of the Company to raise any Money, by Loan or Mortgage, unless the Committee on the Bill shall report that such restrictions or either of them ought not to be enforced, with the reasons on which their opinion is founded.

The same rule shall apply in the case of a Tramway, Tramroad, or Subway Bill, *One-fourth* of the capital being substituted for *One-third*.

Limiting ascent of Roads where Level is altered.

154. Where the level of any road shall be altered in making any Railway, the ascent of any Turnpike Road, or of any Road in *Ireland*, so defined in the Railway Clauses Consolidation Act, 1845, shall not be more than One foot in 30 feet, and of any other public carriage-road not more than One foot in 20 feet, unless a Report thereupon from some Officer of the Board of Trade shall be laid before the Committee on the Bill, and unless the Committee, after considering such Report, and hearing the officer, if the Committee think fit, if they shall disagree with the said Report, shall recommend steeper ascents, with the reasons and facts upon which their opinion is founded: Also, a good and sufficient Fence, of Four feet high at the least, shall be made on each side of every Bridge which shall be erected.

Railway not to cross Railways or Roads on a Level unless Committee report, &c.

155. No Railway whereon carriages are moved by steam, or by any mechanical power including cable power, shall be authorised to be made across any Railway, Tramway, Tramroad or public carriage-road on the level, unless a Report thereupon from some Officer of the Board of Trade shall be laid before the Committee on the Bill, and unless the Committee, after considering such Report, and hearing the Officer, if the Committee think fit, if they shall disagree with the said Report, shall recommend such level crossing, with the reasons and facts upon which their opinion is founded; and in every Clause authorizing a level crossing, the number of lines of rails authorized to be made at such crossing shall be specified.

Railway Company not to acquire Canals, Docks, &c. unless Committee report, &c.

156. No Railway Company shall be authorized to construct or enlarge, purchase or take on lease, or otherwise appropriate any Canal, Dock, Pier, Harbour or Ferry, or to acquire and use any Steam-vessels for the conveyance of goods and passengers, or to apply any portion of their capital or revenue to other objects, distinct from the Undertaking of a Railway Company, unless the Committee on the Bill report that such a restriction ought not to be enforced, with the reasons and facts upon which their opinion is founded.

Reports of Public Departments.

157. Every Committee on a Railway Bill shall report specially to The House,—

Whether any Report from any Public Department in regard to the Bill, or the objects thereof, has been referred by The House to the Committee; and, if so, in what manner the several recommendations contained in such Report have been dealt with by the Committee:

Crossing Railways, &c. on a level.

Whether it be intended that the Railway shall cross on a level any Railway, Tramway, Tramroad, or Highway:

Other circumstances.

And any other circumstances which, in the opinion of the Committee, it is desirable that The House should be informed of.

Clause to be inserted in Railway, Tramway, and Subway Bills imposing penalty, unless Line be opened.

158. In every Railway Bill, Tramway Bill, and Subway Bill, whereby the construction of any new line of Railway, Tramway, or Subway is authorized, or the time for completing any line already authorized is extended, promoted by an existing Railway Company, Tramway Company or Subway Company which is possessed of a Railway, Tramway, or Subway already opened for public traffic, and which has, during the year last past, paid dividends on its ordinary

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share capital, and which does not propose to raise under the Bill a capital greater than its existing authorized capital, there shall be inserted a Clause to the following effect, viz.:

(A.) If the Company fail within the period limited by this Act to complete the Railway, Tramway, or Subway authorized to be made by this Act, the Company shall be liable to a Penalty of 50 *l.* a day for every day after the expiration of the period so limited until the said Railway, Tramway, or Subway is completed and opened for public traffic, or until the sum received in respect of such penalty shall amount to five per cent. on the estimated cost of the Works; and the said penalty may be applied for by any landowner or other person claiming to be compensated or interested in accordance with the provisions of the next following section of this Act, and in the same manner as the penalty provided in the 3rd section of the Act 17 & 18 Vict. c. 31, known as "The Railway and Canal Traffic Act, 1854," and every sum of money recovered by way of such penalty as aforesaid shall be paid under the warrant or order of such Court or Judge as is specified in the said 3rd section of the Act 17 & 18 Vict. c. 31, to an account opened or to be opened in the name and with the privity of the Paymaster General for and on behalf of the Supreme Court in *England* [the Queen's Remembrancer of the Court of Exchequer in *Scotland*, or the Accountant General of the Supreme Court in *Ireland* (according as the Railway, Tramway, or Subway is situate in *England*, *Scotland*, or *Ireland*,)] in the bank named in such order, and shall not be paid thereout except as hereinafter provided; but no penalty shall accrue in respect of any time during which it shall appear, by a certificate to be obtained from the Board of Trade, that the Company was prevented from completing or opening such line by unforeseen accident or circumstances beyond their control: Provided, That the want of sufficient funds shall not be held to be a circumstance beyond their control.

Railway, Tramway, or Subway Deposits.

Clause to be inserted, providing that Deposit be impounded as security for completion of the Line.

In every Railway Bill, Tramway Bill, or Subway Bill whereby the construction of any new line is authorized, or the time for completing any line already authorized is extended; if such Bill be promoted by an existing Railway Company, Tramway Company, or Subway Company which is not possessed of a Railway, Tramway, or Subway, already opened for public traffic, or which has not during the year last past paid dividends on its ordinary share capital; or by an existing Railway Company, Tramway Company, or Subway Company, when the capital to be raised under the Bill is greater than the existing authorized capital of the Company, or by persons not already incorporated, a Clause to the following effect shall be inserted, viz.:—

(B.) Whereas, pursuant to the Standing Orders of both Houses of Parliament, and to "The Parliamentary Deposits Act, 1846," a sum of £. being five per cent. upon the amount of the Estimate in respect of the Railway, Tramway, or Subway authorized by this Act, has been deposited with the Court, that is to say, the Paymaster General for and on behalf of the Supreme Court in *England* [or the Court of Exchequer in *Scotland*, or the Accountant General of the Supreme Court in *Ireland*, as the case may be]; [or Exchequer Bills, Stocks, or Funds to the amount of £. , have been deposited or transferred pursuant to the said Act, as the case may be], in respect of the application to Parliament for this Act (which Sum, Exchequer Bills, Stocks, or Funds, as the case may be, is or are in this Act referred to as "the Deposit Fund:") Be it enacted, That notwithstanding anything contained in the said recited Act, the Deposit Fund shall not be paid or transferred to or on the application of the person or persons, or the majority of the persons, named in the warrant or order issued in pursuance of the said Act, or the survivors or survivor of them (which persons, survivors, or survivor, are or is in this Act referred to as

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as the "depositors") unless the Company shall, previously to the expiration of the period limited by this Act for completion of the Railway [Tramway or Subway] hereby authorized to be made [or the time for completing which is hereby extended], open the said Railway [Tramway or Subway] for public traffic [or, if a passenger Railway, for the public conveyance of passengers], and if the Company shall make default in so opening the said Railway [Tramway or Subway] the deposit fund shall be applicable, and shall be applied as provided by the next following section. And to such Clause the Committee may, if they think fit, add a proviso to the following effect:—Provided, That, if within such period as aforesaid the Company open any portion of the said Railway [Tramway or Subway] for public traffic [or, if a passenger Railway, for the public conveyance of passengers], then on production of a certificate of the Board of Trade, specifying the length of the portion of the said Railway [Tramway or Subway] opened as aforesaid, and the portion of the deposit fund which bears to the whole of the deposit fund the same proportion as the length of the said Railway [Tramway or Subway] so opened bears to the entire length of the said Railway [Tramway or Subway] hereby authorized, the High Court shall, on the application of the depositors, order the said portion of the deposit fund so specified in such certificate as aforesaid to be paid or transferred to them, or as they shall direct; and the certificate of the Board of Trade shall, if signed by the Secretary, or by an Assistant Secretary of the said Board, be sufficient evidence of the facts therein certified; and it shall not be necessary to produce any certificate of this Act having passed, anything in the recited Act to the contrary notwithstanding.

Application of Deposit or Penalty in compensation to parties injured.

In every Railway Bill, Tramway Bill, or Subway Bill whereby the construction of any new line of Railway, Tramway, or Subway is authorized, or the time for completing any line already authorized is extended, a Clause to the following effect shall be inserted:—

(C.) If the Company do not, previously to the expiration of the period limited by this Act for the completion of the Railway [Tramway or Subway] hereby authorized to be made (or the time for completion which is hereby extended) complete the said Railway [Tramway or Subway] and open it for public traffic [or, if a passenger Railway, for the public conveyance of passengers], then and in every such case the deposit fund, or so much thereof as shall not have been paid to the depositors, or any sum of money recovered by way of penalty as aforesaid shall be applicable, and after due notice in the "*London Gazette*," or "*Edinburgh*" or "*Dublin Gazette*," as the case may require], shall be applied towards compensating any landowners or other persons whose property may have been interfered with, or otherwise rendered less valuable, by the commencement, construction, or abandonment of the said Railway [Tramway or Subway], or any portion thereof, or who may have been subjected to injury or loss in consequence of the compulsory powers of taking property conferred upon the Company by this Act, [and also (in the case of a Tramway) in compensating all road authorities for the expense incurred by them in taking up any Tramway, or materials connected therewith, placed by the Company in or on any road vested in or maintainable by such road authorities respectively, and in making good all damage caused to such roads by the construction or abandonment of such Tramway], and shall be distributed in satisfaction of such compensation as aforesaid, in such manner and in such proportions as to the Court may seem fit; and if no such compensation shall be payable, or if a portion of the deposit fund (or of the sum or sums of money recovered by way of penalty as aforesaid) shall have been found sufficient to satisfy all just claims in respect of such compensation, then the Deposit Fund (or the sum or sums of money recovered by way of penalty as aforesaid), or such portion thereof as may not be required as aforesaid, shall, if a receiver has been appointed, or the Company is insolvent *and has been ordered to be wound up*, or the undertaking [*in the case of a penalty*, the Rail-

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way or Railways in respect of which the penalty has been incurred or any part thereof], has been abandoned, be paid or transferred to such receiver, or to the liquidator or liquidators of the Company, or be applied, in the discretion of the Court, as part of the assets of the Company for the benefit of the creditors thereof, and subject to such application, shall be repaid or retransferred to the depositors (Company): *Provided, That until the Deposit Fund shall have been repaid to the depositors, or shall have become otherwise applicable as hereinbefore mentioned, any interest or dividends accruing thereon shall from time to time, and as often as the same shall become payable, be paid to or on the application of the depositors.*

N.B.—If the Clause lettered (A) is inserted in the Bill, the Proviso at the end of the Clause lettered (C) shall be omitted. In the case of a Railway Company omit the words "and has been ordered to be wound up," and "or to the liquidator or liquidators of the Company," and where there is no deposit omit the Proviso.

Time limited for completion of line.

(D.) If the Railway [or Tramway] authorized by this Act shall not be completed within the period limited by this Act, then, on the expiration of such period, the powers by this Act granted to the Company for making and completing the said Railway [or Tramway], or otherwise in relation thereto, shall cease to be exercised, except as to so much thereof as shall then be completed. The period limited shall not in the case of a new Railway line exceed five years, of a new Tramroad three years [or in the case of a new Tramway line two years], and the extension of time for completion shall not in the case of a Railway line exceed three years, of a Tramroad two years [or in the case of a Tramway line one year]. In the case of extension of time the additional period shall be computed from the expiration of the period sought to be extended.

Where preceding provisions are inapplicable.

In any Railway Bill or Tramway Bill to which the preceding provisions are not applicable, the Committee on the Bill shall make such other provision as they shall deem necessary for ensuring the completion of the line of Railway or Tramway.

In case of Abandonment of Railway, Tramway or Subway Bill, and release of Deposit Money, Committee on Bill to report to the House how recommendations of Board of Trade on the Bill have been dealt with by Committee.

158*a*. In the case of every Bill authorizing the abandonment of a Railway, Tramway, or Subway, or of any part thereof, and the release of any deposit money impounded as security for the completion thereof, a Report from the Board of Trade respecting the Bill, and the objects thereof, shall be presented to this House, and be referred to the Committee on the Bill; and the Committee shall report specially to The House in what manner the several recommendations contained in the Report from the Board of Trade have been dealt with by the Committee.

Committee to fix the Rates and Charges.

159. The Committee on every Railway Bill shall fix the maximum rates of Charge for the conveyance of Passengers, with a due amount of Luggage, such rates to include every expense incidental to such conveyance, and shall also fix the Charges for the conveyance of parcels by passenger train; but if the Committee shall not deem it expedient to determine such maximum rates of Charge, a Special Report, explanatory of the grounds of their omitting so to do, shall be made to The House, which Special Report shall accompany the Report of the Bill.

In Bills granting preference in payment of interest, &c., provision to be made that the same shall not prejudice former grants of preference, unless Committee report otherwise.

160. In every Railway Bill by which it is proposed to authorize the Company to grant any preference or priority in the payment of Interest or Dividends on any Shares or Stock, there shall be inserted a Clause providing that the granting of such preference or priority shall not prejudice or affect any preference or priority in the payment of Interest or Dividends on any other Shares or Stock which shall have been granted by the Company in pursuance of or which may have been confirmed by any previous Act of Parliament, or which may otherwise be lawfully subsisting, unless the Committee on the Bill shall report that such Provision ought not to be required, with the Reasons on which their opinion is founded.

161. No

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Company not to alter any preference previously granted.

161. No Railway Company shall be authorized to alter the terms of any preference or priority of Interest or Dividend which shall have been granted by such Company in pursuance of or which may have been confirmed by any previous Act of Parliament, or which may otherwise be lawfully subsisting, unless the Committee on the Bill report that such alteration ought to be allowed, with the Reasons on which their opinion is founded, together with the number of Preference Shareholders who have assented to or dissented from such alteration.

No powers of purchasing, &c., Steam Vessels in Railway Bills.

162. No powers of purchasing, hiring, or providing Steam Vessels shall be contained in a Bill by which any other powers are sought to be obtained by a Railway Company, except when the transit by such Steam Vessels is required to connect portions of Railway belonging to or proposed to be constructed by such Company.

No powers of purchase, &c. to be given, except after proof of certain matters before Board of Trade, &c.

163. No powers of purchase, sale, lease or amalgamation shall be given to any Railway Company, with reference to any other undertaking already authorized by any Act or Acts, nor to any other incorporated Company, with reference to any Railway, unless, previously to the application to Parliament for such purpose, the several Companies who may be parties to such purchase, sale, lease or amalgamation shall have proved to the satisfaction of the Board of Trade, that they have respectively paid up One-half of the capital authorized to be raised by any previous Act or Acts by means of Shares, and have expended for the purposes of such Act or Acts a sum equal thereto; and in case such powers shall be applied for in respect of Works intended to be authorized by any Bill or Bills of the same Session, it shall be proved to the satisfaction of the Board of Trade that such Companies have respectively paid up one-half the amount of their capital, and that the Company proposed to be empowered to construct such Works have included in such amount the capital proposed to be authorized by such Bill or Bills; and that no such powers shall be given in respect of Works intended to be authorized by any Act or Acts for which it is intended to apply in any subsequent Session.

Railway Company not to guarantee interest or dividend before completion of Line.

164. No Railway Company shall be authorized, except for the execution of its original Line or Lines sanctioned by Act of Parliament, to guarantee interest on any shares which it may issue for creating additional Capital, or to guarantee any rent or dividend to any other Railway Company, until such first-mentioned Company shall have completed and opened for traffic such original Lines.

Limitation of Capital on amalgamation of Companies.

165. In Bills for the Amalgamation of Railway Companies, the amount of Capital created by such Amalgamation shall in no case exceed the sum of the Capitals of the Companies so amalgamated.

Additional Capital of purchasing Company not to amount to more than Capital of Company purchased.

166. In Bills for empowering any Railway Company to purchase any other Railway, no addition shall be authorized to be made to the Capital of the purchasing Company, beyond the Amount of the Capital of the Railway purchased; and in case such Railway shall be purchased at a premium, no addition on account of such premium shall be made to the Capital of the purchasing Company.

Application of provisions of "The Railway and Canal Traffic Act, 1888," as to revision of rates.

166*a*. In the case of every Bill for incorporating a Railway, Canal, or Tramroad Company, or for giving any powers to an existing Railway, Canal, or Tramroad Company to which no Rates and Charges Order Confirmation Act expressly applies, the Committee on the Bill shall fix the rates and charges for merchandise traffic (including small parcels of a perishable nature conveyed by passenger train) by reference to the Rates and Charges Order Confirmation Act of some other Company, which in the opinion of the Committee will properly and conveniently apply: and the Committee shall in the case of an existing Company provide that the rates and charges for merchandise traffic and such small parcels as aforesaid so fixed, shall be in substitution for the rates and charges for similar traffic authorised to be taken by the Company under their existing Acts.

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If in any such Bill other than a Railway Bill the Committee shall be of opinion that no such Act as aforesaid will properly and conveniently apply they shall insert a clause to the following effect:—

Section 24 of "The Railway and Canal Traffic Act, 1888," and any enactment which may be passed in the present or any future Session of Parliament extending or modifying that enactment shall, with any necessary modifications, apply to the Company in all respects as if it were one of the Companies to which the provisions of the said enactment in terms applied. Provided that the time within which the revised schedule of maximum rates and charges prescribed by the said Section shall be submitted to the Board of Trade shall be three years from the date of the passing of this Act, or such further time as the Board of Trade may permit.

Clause that no Interest or Dividend be paid on Calls.

167. A Clause shall be inserted in every Railway Bill, prohibiting the payment of any Interest or Dividend to any Shareholder on the amount of the Calls made in respect of the Shares held by him, except such interest on money advanced by any Shareholder beyond the amount of the Calls actually made as is in conformity with the Companies Clauses Consolidation Act, 1845, or the Companies Clauses Consolidation (Scotland) Acts, 1845, as the case may be; and except such interest (if any) as the Committee on the Bill may, according to the circumstances of the case, think fit to allow, subject always to the following conditions:—

(1.) That the rate of interest allowed by the Committee do not in any case exceed four per centum per annum;

(2.) That interest be allowed to be paid in respect only of the time allowed by the Bill for the completion of the Railway, or such less time as the Committee think fit;

(3.) That payment of interest be not allowed to begin until the Railway Company have obtained a certificate of the Board of Trade to the effect that two-thirds at least of the share capital authorized by the Bill, in respect whereof interest may be paid, have been actually issued and accepted, and are held by shareholders, who, or whose executors, administrators, successors, or assigns, are legally liable for the same;

(4.) That interest do not accrue in favour of any shareholder for any time during which any call on any of his shares is in arrear;

(5.) That the aggregate amount to be so paid for interest be estimated and stated in the Bill, and be not deemed capital within Standing Order 153;

(6.) That notice of the Company having power so to pay interest be given in every prospectus, advertisement, or other document of the Company inviting subscriptions for shares, and in every certificate of shares; and

(7.) That the half-yearly accounts of the Company do show the amount on which, and the rate at which, interest has been paid;—

and the Company shall be authorized by the Bill to pay interest accordingly, but not further or otherwise, and the Committee on the Bill shall report to the House whether or not they have allowed such interest.

If in any case the Committee on the Bill do not think fit to allow any such interest, then there shall be inserted in the Bill provisions making liable to penalties, recoverable summarily, any director or officer of the Company who shall, directly or indirectly, pay or procure to be paid any interest or dividend prohibited as aforesaid, and

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making illegal and void any contract entered into by the Company, or the directors thereof, or any of them, under which payment of any interest or dividend prohibited as aforesaid shall be, directly or indirectly, provided for.

Clause as to Deposits not to be paid out of Capital.

168. A Clause shall be inserted in every Railway Bill by which any money is authorized to be raised, prohibiting the Company from paying, out of such money, the Deposits required by the Standing Orders to be made for the purposes of any application to Parliament for a Bill for the construction of another Railway.

Application of Standing Orders, 145a and Nos. 158 to 168 inclusive.

168A. The foregoing Orders, No. 145A and Nos. 158 to 168, inclusive, shall apply mutatis mutandis to Subways, Subway Companies, and Subway Bills, and to Tramroads, Tramroad Companies, and Tramroad Bills.

Tramroad Bills.

Application of Railway and Canal Traffic Act, &c., to Tramroads.

168B. In every Bill for the construction of a Tramroad of Railway gauge, and intended to communicate with a Railway, a Clause shall be inserted that the provisions of "The Railway and Canal Traffic Act, 1854," and of the Railway and Canal Traffic Acts, 1873 and 1888, shall apply to the Company as if they were a Railway or Canal Company, and to the Tramroad to be authorised by the Act as if such Tramroad were a Railway or Canal.

Length of Tramroad along street or road to be stated.

168C. In every Tramroad Bill the length of so much of any Tramroad as is to be constructed along any street or road, or upon any street or road, or upon any waste or open ground by the side of any street or road, shall be set forth in miles, furlongs, chains, and links or yards, or decimals of a chain, in the Clause describing the works.

Clause as to Railway not to be exempt from any General Act.

169. The following Clause shall be inserted in all Railway Bills passing through this House:

And be it further Enacted, That nothing herein contained shall be deemed or construed to exempt the Railway by this or the said recited Acts authorized to be made from the provisions of any General Act relating to Railways now in force, or which may hereafter pass during this or any future Session of Parliament, or from any future revision and alteration, under the authority of Parliament, of the maximum rates of fares and charges authorized by this Act [or by the said recited Acts].

Length of Railway, Tramway, and Subway to be set forth and specified in Clause describing the works.

170. In every Railway Bill, Tramway Bill, and Subway Bill, the length of each Railway, Tramway, and Subway be set forth in miles, furlongs, chains, and yards, or decimals of a chain, in the Clause describing the works, with a statement in the case of each Tramway whether it is a single or a double line.

Tramway Bills.

No powers for construction, acquisition, or taking on lease of tramway to be given to a local authority except under special local circumstances.

170A. No powers shall be given to any local authority to construct, acquire, or take on lease, any tramway, or portion of tramway, beyond the limits of their district, unless such tramway or portion of tramway is in connection with the tramway belonging to or authorised to be constructed or acquired by the local authority, and unless the Committee on the Bill shall determine that, having regard to the special local circumstances, such construction, acquisition, or taking on lease ought to be sanctioned.

In every case in which the Committee shall so determine, they shall specify what portion of the tramway will be situate beyond the district of the local authority to which the power of construction, acquisition, or taking on lease is given, and shall insert a clause for the protection of the local authority of the district in which such tramway or portion of tramway will be situate in the terms mutatis

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mutandis of Section 43 of "The Tramways Act, 1870," except that the period of seven years shall be substituted for the period of twenty-one years, and the period of three years for the period of seven years.

No powers to be given to Local Authorities to place or run carriages upon Tramways, &c.

171. No powers shall be given to any local authority to place or run carriages upon any Tramway, and to demand and take tolls and charges in respect of the use of such carriages, subject to the following exceptions only :—

(A.) Where any Tramways have been constructed or acquired, or are authorized by the Bill to be constructed or acquired by the local authority, the Committee on the Bill may, if they think fit, under the special circumstances of the case, insert a Clause to the following effect : —

If the local authority are unable to demise the Tramways upon such terms as, in the opinion of the Board of Trade, will yield to the local authority an adequate rent therefor, the Board of Trade may grant a licence to the local authority to work such Tramways, and the local authority may thereupon work the same, and may provide such plant, materials, and things as may be requisite or convenient for the purpose ; and in such case all enactments relating to the working of the Tramways and the taking of tolls and charges therefor, shall extend and apply, mutatis mutandis, to and in relation to the local authority : Provided that if at any time during such working by the local authority any Company make to the local authority a tender in writing to take a lease of and to work the tramways for such period (not being less than seven years, unless the local authority shall otherwise agree) at such rent and upon such terms and conditions as shall, in the opinion of the Board of Trade, be adequate and proper, and such Company at the same time offer to purchase the horses, cars, engines, and fixed and movable plant of the local authority not included in such lease, at a price to be fixed, unless otherwise agreed on between such Company and the local authority, by a competent valuer to be appointed by the Board of Trade ; then upon payment of such price the local authority shall demise the Tramways to such Company at such rent and upon such terms and conditions, and the powers of the local authority to work the Tramways shall cease during the continuance of such lease.

(B.) Where the local authority are empowered to work any tramways belonging to, or authorised to be constructed or acquired by them, the Committee on the Bill may, if they think fit under the special circumstances of the case, empower the local authority to enter into agreements for running powers over any tramways in connection with the tramways so worked or to be worked by them, and such running powers shall be deemed to be a purpose of "The Public Health Act, 1875," and the expenses of the exercise of such powers shall, in the event of deficiency in the tramway account, be defrayed out of a local rate, as defined by "The Tramways Act, 1870." Provided that in any such case the Committee on the Bill shall make provision—

(1.) That no such agreement shall have effect until approved by the Board of Trade.

(2.) That all enactments, bye-laws, and regulations relating to the use of or the running of carriages upon the tramways, and the taking of tolls and charges therefor, shall, so far as applicable, extend and apply mutatis mutandis to, and shall be observed by the local authority exercising such running powers ;

(3.) That such running powers shall in no case be exclusive, and shall cease unconditionally at the expiration of seven years from the date of the agreement ;

(4.) That

(4.) That further agreements for the exercise of such running powers may be made from time to time with the approval of the Board of Trade for any period not exceeding seven years, provided that such powers shall cease unconditionally at the expiration of the period for which the same are given;

(5.) That all questions in dispute as to the construction of or arising in consequence of such agreements shall be determined by arbitration.

And the Committee shall report the circumstances specially to the House.

Local Government.

Estimates of proposed application of money borrowed by Local Authorities in certain cases to be recited in the Bill, and proved before the Select Committee thereon.

172. In the case of all Bills whereby any Municipal Corporation, Local Board, Improvement Commissioners, Joint Board, or Joint Committee, or other local authority in England or Wales, are authorized to borrow money for any matter within the jurisdiction of the Local Government Board, without the sanction of the Local Government Board, estimates showing the proposed application of the money for permanent works within the meaning of the 234th section of "The Public Health Act, 1875," or as defined by any subsequent Acts, shall be recited in the Bill as introduced into Parliament, and proved before the Select Committee to which the Bill is referred.

As to Bills relating to Local Government in Ireland.

173. Whenever by any Bill application is made by or on behalf of any Municipal Corporation, Municipal Commissioners, or Town or other Commissioners in *Ireland* for any new Powers, or for any increased or additional Powers, the Promoters shall be required to obtain a certificate under the seal of the Local Government Board of *Ireland*, setting forth whether such application is made with or without the sanction and approval of the said Local Government Board, which certificate shall be produced before the Committee to whom the Bill is referred, and shall be reported upon by the said Committee.

Committee on Bill to consider its Clauses in reference to various matters affecting Local Government or Rating, and Report o Committee to House to be printed and circulated with the Votes.

173*a*. In the case of any Bill promoted by or conferring powers on a Municipal Corporation or Local Board, Improvement Commissioners, Town Commissioners, or other local authority or public body having powers of local government or rating, the Committee on the Bill shall consider the Clauses of the Bill with reference to the following matters:

(a.) Whether the Bill gives powers relating to Police or Sanitary Regulations in conflict with, deviation from, or excess of, the provisions of powers of the general law;

(b.) Whether the Bill gives powers which may be obtained by means of Bye-laws made subject to the restrictions of General Acts already existing;

(c.) Whether the Bill assigns a period for repayment of any loan or for the redemption of any charge or debt under the Bill exceeding the term of sixty years, which term the Committee shall not in any case allow to be exceeded, or any period disproportionate to the duration of the works to be executed or other objects of the loan, charge or debt;

(d.) Whether the Bill gives borrowing powers for purposes for which such powers already exist or may be obtained under General Acts, without subjecting the exercise of the powers under the Bill to approval from time to time by the proper Government Department.

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And the Committee shall report specially to the House—

In what manner any Clauses relating to the several matters aforesaid have been dealt with by the Committee; and

Whether any Report from any Government Department relative to the Bill has been referred to the Committee; and

If so, in what manner the recommendations in that Report have been dealt with by the Committee; and

Any other circumstances of which, in the opinion of the Committee, it is desirable that the House should be informed:

And the Report of the Committee shall be printed, and shall be circulated with the Votes.

Agreements.

Agreement to be annexed to Bill.

174. Where it is sought by any Bill to give Parliamentary sanction to any Agreement, such Agreement shall be annexed to the Bill as a Schedule thereto, and shall be printed *in extenso* therewith.

Letters Patent.

Copy of Letters Patent to be annexed to the Bill.

175. When any Bill shall be brought into The House for restoring any Letters Patent, there shall be a true Copy of such Letters Patent annexed to the Bill, and the total amount of fees (including the prescribed fee for enlargement under Section 17 of "The Patents, Designs, and Trade Marks Act, 1883"), due and to become due on the patent, shall be deposited with the Comptroller General of Patents, Designs, and Trade Marks, before the meeting of the Committee on the Bill, and such deposit proved before the Committee.

Inclosure and Drainage Bills.

Notices and Allegations.

Gen. Inc. Act.

176. In the case of any Bill for inclosing Lands, the Committee may admit proof of the Notices required by the Standing Orders, and of the Allegations in the Preamble of such Bill, by Affidavit taken and authenticated, according to the form prescribed in the Schedule to the General Inclosure Act (41 Geo. 3, c. 109), unless such Committee shall otherwise order.

Consent Bill and Statement of Property to be delivered in. (Inclosure Bills.)

177. The Committee on every Bill for inclosing Lands shall in the first place require the Agent for the same to deliver in to the Committee a printed copy of the Bill, signed by the Lord of the Manor (in cases where the Lord of the Manor has any interest as such in the lands to be inclosed), and by such Owners of Property within the Parish to which the Bill relates as shall have assented thereto; but the Parties, if they shall think fit, shall be permitted to deliver in different copies of the Bill, separately signed by the several Parties hereinbefore mentioned, instead of one copy, signed by all of them collectively; together with a List of all the Owners of Property within such Parish, showing the value according to the Poor Rate or Land Tax Assessment of each Owner's Property therein, and distinguishing which of them have assented, dissented, or are neuter in respect thereto.

Consent Bill and Statement of Property to be delivered in. (Drainage Bills.)

178. The Committee on every Bill for draining Lands shall in the first place require the Agent for the same to deliver in to the Committee a printed copy of the Bill, signed by such Owners and Occupiers of Property within the drainage district to which the Bill relates as shall have assented thereto; but the Parties, if they shall think fit, shall be permitted to deliver in different copies of the Bill, separately signed by the several Parties hereinbefore mentioned, instead of one copy, signed

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signed by all of them collectively; together with a List of all the Owners of Property within such district, showing the value according to the Poor Rate or Land Tax Assessment of each Owner's Property therein, or the extent in acres, roods, and perches, and distinguishing which of them have assented, dissented, or are neuter in respect thereto.

Clause for leaving open Space for exercise and recreation.

179. In every Bill for inclosing Lands, provision shall be made for leaving an open space in the most appropriate situation, sufficient for purposes of exercise and recreation of the neighbouring population; and the Committee on the Bill shall have before them the number of acres proposed to be inclosed, as also of the population in the parishes or places in which the land to be inclosed is situate; and also shall see that provision is made for the efficient fencing of the allotment, for the investment of the same in the Churchwardens and Overseers of the parish in which such open space is reserved, and for the efficient making and permanent maintenance of the fences by such parish; and in any case where the information hereby required is not given, and the required provisions are not made in the Bill, the Committee on the same shall report specially to The House the reasons for not complying with such Order.

Consent Bill to contain Names of Commissioners and Compensations for Manorial Rights, Tithes, and Enfranchisements.

180. In every Bill for inclosing Lands, the Names of the Commissioners proposed to be appointed, and the Compensation intended for the Lord of the Manor, and the Owners of Tithes, in lieu of their respective Rights, and also the Compensation intended to be made for the enfranchisement of Copyholds, where any Bargains or Agreements have been made for such Compensations, shall be inserted in the copy of the Bill presented to The House: And all copies of such Bills which shall be sent to any of the Persons interested in the said Manor, Tithes, Lands or Commons, for their Consent, shall contain the Names of such proposed Commissioners, and also the Compensations so bargained or agreed for.

Disqualification of certain Persons as Commissioners, Surveyors, &c.

181. No Person shall be named in any Bill for inclosing Lands as a Commissioner, Umpire, Surveyor or Valuer, who shall be interested in the Inclosure to be made by virtue of such Bill; or the Agent ordinarily intrusted with the care, superintendence or management of the Estate of any Person so interested.

Clause for settling Pay of Commissioners, and passing their Accounts.

182. In every Bill for inclosing, draining, or improving Lands, there shall be inserted a Clause, providing what sum of Money in the whole, or by the day, shall be paid to each of the Commissioners to be appointed by such Bill, in satisfaction of the expense and trouble which he shall incur in the execution of the powers thereby given; and also a Clause, providing that the Account of such Commissioner or Commissioners, containing a true statement of all Sums by him or them received and expended, or due to him or them for their own trouble or expenses, shall, at least once in every year, from the date of the passing of the Act till such Accounts shall be finally allowed, together with the Vouchers relating to the same, be examined by some Person or Persons to be appointed by the Bill, and the Balance by him or them stated in the Book of Accounts required to be kept in the Office of the Clerk of such Commissioners; and that no charge or item in such Accounts shall be binding on the Parties concerned, or be valid in law, unless the same shall be duly allowed by such Person or Persons.

Inclosures.

Committee on any Private Bill containing provisions relating to the Inclosure of Land in certain cases to make a Special Report.

183. Whenever a Private Bill contains any provisions relating to the Inclosure of Land, which might be comprised in a Provisional Order, under the Acts for the Inclosure and Improvement of Land, the Committee do make a Special Report thereon to The House.

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Houses of the Labouring Classes.

183*a*. In the case of every Bill which gives, revives or extends power to take land compulsorily or by agreement, or which extends the time for taking land compulsorily or by agreement, Clauses shall be inserted—

Clauses to be inserted in Bills.

(1.) Providing that the promoters shall not, in the exercise of such power, purchase or acquire in any parish in the Metropolis, twenty or more houses, or as regards *England* and *Wales*, exclusive of the Metropolis, in any city, borough, or other urban sanitary district, or in any parish or part of a parish not being within an urban sanitary district, or in *Scotland* in any district within the meaning of "The Public Health (Scotland) Act, 1867," or in *Ireland* in any urban sanitary district as defined by "The Public Health (Ireland) Act, 1878," ten or more houses, occupied either wholly or partially by persons belonging to the labouring class as defined by this Order, as tenants or lodgers, unless and until

(a.) They shall have obtained the approval of the Central Authority to a scheme for providing new dwellings for the persons residing in such houses, or for such number or proportion of such persons as the Central Authority shall, after inquiry, deem necessary, having regard to the number of persons residing in the houses liable to be taken and working within one mile therefrom, and to the amount of vacant suitable accommodation in the immediate neighbourhood of the houses liable to be taken, or to the place of employment of such persons, and to all the other circumstances of the case; and

(b.) They shall have given security to the satisfaction of the Central Authority for the carrying out of the scheme;

(2.) Imposing adequate penalties on the promoters in the event of houses being acquired or appropriated for the purposes of the Bill in contravention of the foregoing provisions; and

(3.) Conferring on the promoters and on the Central Authority respectively any powers that may be necessary to enable full effect to be given to the said scheme;

Payment of Expenses incurred by Central Authority.

The Committee on the Bill may provide that the expenses or any part of the expenses incurred by the Central Authority under this Order shall be defrayed by the promoters of the Bill, or out of moneys to be raised under the Bill:

Definition of expressions "labouring class," &c.

In this Standing Order and in Standing Order No. 38,

The expression "labouring class" includes mechanics, artizans, labourers, and others working for wages, hawkers, costermongers, persons not working for wages but working at some trade or handicraft without employing others except members of their own family, and persons, other than domestic servants, whose income does not exceed an average of thirty shillings a week, and the families of any of such persons who may be residing with them:

The expression "the Metropolis" means the Metropolis as defined by the Metropolis Management Act, 1855:

The expression "Central Authority" means, as regards the Metropolis, the Secretary of State for the Home Department, and as regards *Scotland*, the Secretary for *Scotland*, and as regards *England* and *Wales*, exclusive of the Metropolis, the Local Government Board, and as regards *Ireland*, the Local Government Board for *Ireland*:

The word "Bill" includes a Bill confirming a Provisional Order.

184. In

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Compensation Water.

184. In the case of every Bill whereby it is proposed to impound the whole or any part of the water of any river or stream, and to give a flow of water in compensation for the water so impounded, the Committee on the Bill shall inquire into the expediency of making provision, so far as may be practicable, that the whole or a minimum amount of such compensation water shall be given in a continuous flow throughout the twenty-four hours of every day, and shall report to the House accordingly.

Turnpike Roads (Ireland).

Clause for Qualification of Commissioners.

187. In every Bill for making a Turnpike Road in *Ireland*, or for the continuing or amending any Act passed for that purpose, or for the increase or alteration of the existing Tolls, Rates or Duties upon any such Road, or for widening or diverting any such Road, a Clause shall be inserted, to prevent any Person who shall be nominated a Commissioner from acting or voting in the business of the said Turnpike, unless he shall be possessed of an Estate in Land, or of a Personal Estate, to such certain value as shall be specified in such Bills; and such Qualification shall be extended to the Heirs apparent of Persons possessed of an Estate in Land to a certain value to be specified.

Burial Grounds, Cemeteries, and Gas Works.

Clause for defining limits of Cemetery, Burial Ground, or Gas Works, &c.

188. In every Bill for making or constructing Gas Works or Sewage Works, or Works for the manufacture or conversion of the residual products, or for making or constructing, altering, or enlarging, any Sewage Farm, Cemetery, Burial Ground, Destructor, Hospital for Infectious Disease, or Station for generating electric powers, there shall be inserted a Clause defining the limits within which such Gas Works, Sewage Works, Farm, Cemetery, Burial Ground, Destructor, Hospital, or generating Station may be made or constructed.

Gas or Water Companies—additional capital.

188*a*. In every Bill by which an existing Gas or Water Company is authorized to raise additional capital, provision shall be made for the offer of such capital by public auction or tender at the best price which can be obtained, unless the Committee on the Bill shall report that such provision ought not to be required, with the reasons on which their opinion is founded.

In the case of every such Gas Bill it shall be competent to the Committee so to regulate the price of the Gas to be charged to consumers that any reduction of an authorized standard price shall entitle the Company to make a proportionate increase of the authorized dividend, and that any increase above the standard price shall involve a proportionate decrease of dividend.

Estate Bills.

Committee on Bills to report specially in certain cases.

188*b*. In the case of any Estate Bill, the Committee on the Bill shall report specially to The House if the Bill contains provisions extending either the term or the area of any Settlement of Land, and the Report of the Committee shall be printed and circulated with the Votes.

See also S. O. 211, and Table of Fees, *p.* 109.

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Proceedings of Select Committee on Divorce Bills.

Committee on Divorce Bills.

189. There shall be a Committee, to be designated "The Select Committee on Divorce Bills," to consist of *Nine* Members, who shall be nominated at the commencement of every Session, of whom *Three* shall be a Quorum.

What Evidence to be given in Divorce Cases.

190. The Select Committee on Divorce Bills shall require evidence to be given before them that an action for damages has been brought in one of Her Majesty's Courts of Record at *Westminster*, or in one of Her Majesty's Courts of Record in *Dublin*, or in one of Her Majesty's Supreme Courts of Judicature of the Presidencies of *Calcutta*, *Madras*, *Bombay* or the Island of *Ceylon*, respectively, against the persons supposed to have been guilty of Adultery, and judgment for the plaintiff had thereupon; or sufficient cause to be shown to the satisfaction of the said Committee why such action was not brought, or such judgment was not obtained.

When Petitioner for Bill to attend Committee.

191. The Select Committee on Divorce Bills shall, in all cases in which the Petitioner for the Bill has attended the House of Lords upon the Second Reading of the Bill, require him to attend before them to answer any questions they may think fit that he should answer.

Committee to report Bill in all cases.

192. The Select Committee on Divorce Bills shall report every such Bill to The House, whether such Committee shall or shall not have agreed to the Preamble, or gone through the several Clauses or any of them.

IV.

THE ORDERS REGULATING THE PRACTICE OF THE HOUSE WITH REGARD TO PRIVATE BILLS.

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THE ORDERS REGULATING THE PRACTICE OF THE HOUSE WITH REGARD TO PRIVATE BILLS.

Petition for Bill, and how to be signed.

193. No Private Bill shall be brought into this House, but upon a Petition first presented, which shall have been duly deposited in the Private Bill Office, and indorsed by one of the Examiners, with a printed copy of the proposed Bill annexed: And such Petition shall be signed by the Parties, or some of them, who are Suitors for the Bill.

Provisional Orders and Provisional Certificates.

193A. No Bill, originating in this House, for confirming a Provisional Order or Provisional Certificate shall be read the First Time after the First day of June.

Procedure in case of Bills promoted by the London County Council.

194. All Bills promoted by the London County Council, containing Power to raise Money, by the creation of stock or on loan, shall be introduced as Public Bills; but after being read a Second Time by The House, shall be referred to a Select Committee to be nominated by the Committee of Selection, in like manner as Private Bills.

But this Order shall not apply to a Bill promoted by the London County Council for the borrowing of money, which complies with the following conditions:

(1.) If it authorises the borrowing and expenditure for the purposes mentioned in the Bill of the sum shown by the estimates recited in the preamble to be required for each such purpose, that purpose being the execution of a power conferred or extended either by the Bill, or by some public, local, or personal Act;

Provided that the Bill may authorise the borrowing and expenditure for any purpose for which estimates are not recited in the preamble, if it fixes a maximum aggregate sum to be so borrowed, and requires every such borrowing to be sanctioned by the Local Government Board;

(2.) If it is so framed as not to authorise the borrowing and expenditure of any money after the financial period, that is to say, the period ending on the 30th day of September next after the expiration of the then current financial year of the Council;

(3.) If it is so framed as to provide for the money borrowed being repaid, whether by the creation of a sinking fund, or the redemption of stock, or otherwise, within the period fixed by the Bill, or if the borrowing is sanctioned by the Local Government Board fixed by that Board, and the Committee or Board in fixing the period for the repayment of money borrowed for any work shall not fix any period which is in their opinion disproportionate to the duration of such work, and shall in no case fix a period exceeding that prescribed by any public Act relating thereto, or if no period is so prescribed exceeding sixty years;

(4.) If in the case of any Bill conferring or extending any power involving the expenditure of money after the financial period, the recited estimates show the total amount of money required for the execution of the power as well as the particular amount to be borrowed and expended during the financial period.

194A. Where any Act has conferred upon the London County Council any power involving the expenditure of money for any purpose after the then current financial period, or has extended any such power, it shall not be competent for the Committee on any Bill authorising the borrowing and expenditure of money for the same purpose during a subsequent financial period, except in pursuance of

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an express instruction from the House, to reduce the total amount of money shown by the estimates recited in such Act to be required for the execution of the power.

194B. A Bill complying with the conditions specified in Standing Order 194, if it contains no powers or provisions except in relation to and consequential on the borrowing and expenditure of money, or in relation to the Consolidated Loans Fund, or to borrowing by the council, shall be subject to the following requirements, that is to say:—

(1.) The Petition for the Bill, with the declaration and printed copy of the Bill annexed, shall be deposited in the Private Bill Office on or before the 14th day of April, or the first day on which the House shall re-assemble after the Easter Recess, whichever shall be the later, instead of the 21st day of December in the previous year;

(2.) Notice of such Bill shall be published in the months of February and March, or either of them, instead of in the months of October and November in the previous year;

(3.) Copies of the Bill shall be deposited with the Treasury and the Local Government Board on or before the day on which the Petition for the Bill is deposited in the Private Bill Office;

(4.) The Petition for the Bill may be presented forthwith, and the Bill shall be presented for first reading not later than the second sitting day after the presentation of the Petition, and shall, after the first reading, be referred to the Examiner, who shall give two clear days' notice at the Private Bill Office of the day appointed for the examination thereof, and the Bill shall not be read a second time until the Examiner has reported whether the preceding requirements of this Order have been complied with;

(5.) Whenever the Bill is amended at any stage, a copy of the Bill as so amended shall be forthwith deposited with the Treasury and the Local Government Board;

38 & 39 Vict. c. 65.

(6.) The Tables accompanying the Bill, as required by Section 12 of "The Metropolitan Board of Works Loans Act, 1875," shall be made up to the 31st day of March preceding the last day allowed for the deposit of the Bill, and if printed copies of those Tables have been deposited in the Private Bill Office, and at the Vote Office, and with the Treasury and Local Government Board, at least one clear day before the Second Reading of the Bill, it shall be sufficient if those Tables are prefixed to the Bill as brought up for Second Reading in this House.

194C. No Bill promoted by the London County Council shall authorise any alteration of the mode of dealing with the Consolidated Loans Fund, or of borrowing by the Council, unless a report of the Treasury on the proposed alteration is presented to the House and referred to the Committee on the Bill. The Committee shall consider the report, and may, if they think fit, hear the officers of the Treasury. If the Committee disagree with the report, they shall report the fact to the House, with the reasons of their disagreement.

194D. In the case of any Bill promoted by the London County Council authorising the borrowing and expenditure of money, if there is presented to the House and referred to the Committee on the Bill a report from the Local Government Board or Treasury with respect to the Bill or to the borrowing by the County Council and the management of the Consolidated Loans Fund during the previous financial year, the Committee shall report specially to the House in what manner the matters contained in such report have been dealt with by the Committee, and any circumstances arising out of such report, which, in the opinion of the Committee, it is desirable that the House should be informed of. If no such report is referred to the Committee, the Committee shall report the fact to the House.

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194E. The estimates recited in any Bill promoted by the London County Council shall be supported by such plans and specifications as the Commitee think proper.

Petitions, when to be presented.

195. All Petitions for Private Bills shall be presented to The House not later than Three clear Days after the same shall have been indorsed by the Examiner, or if, when the same is indorsed, The House shall not be sitting, then not later than Three clear Days after the First sitting thereof subsequent to such indorsement; and if The House shall not be sitting on the latest day on which any Petition ought to be presented, then the same shall be presented on the first day on which The House shall again sit.

How Private Bills to be presented.

196. All Private Bills which have been ordered to be brought in shall be presented to The House by depositing the same in the Private Bill Office, and shall be laid, by one of the Clerks of that Office, on the Table of The House for First Reading, together with a list of such Bills.

Bill, when to be presented.

197. No Private Bill shall be read a First Time unless it be presented not later than One clear Day after the presentation of the Petition for leave to bring in the same; or where the Petition has been referred to the Select Committee on Standing Orders, then not later than One clear Day after The House shall have given leave to the Parties to proceed with the Bill.

Petition for additional Provision.

198. No Petition for additional Provision in any Private Bill will be received by this House, unless a printed Copy of the proposed Clauses be annexed thereto.

Reports of Examiner to be referred to Committee on Standing Orders.

199. All Reports of the Examiner of Petitions for Private Bills, in which he shall report that the Standing Orders have not been complied with, and all Special Reports of the said Examiner, shall be referred to the Select Committee on Standing Orders.

Petitions for Dispensation, &c. to be referred to Committee on Standing Orders.

200. All Petitions praying that any of the Sessional or Standing Orders of The House relating to Private Bills may be dispensed with, and all Petitions for the re-insertion of Petitions for Private Bills in the General List of Petitions, and all Petitions opposing the same, shall be presented to this House by depositing the same in the Private Bill Office; and every such Petition, so deposited, shall stand referred to the Select Committee on Standing Orders.

When Standing Orders applicable to Bill brought in on Motion are not complied with, Order of the Day relating to the Bill discharged.

200*a*. Where a Bill having been brought in on Motion (not being a Bill to confirm a Provisional Order or Certificate) is read the first time, and ordered to be read a second time, on a day appointed, and it appears that the Standing Orders relative to Private Bills may be applicable to the Bill, the Examiners of Petitions for Private Bills shall examine the Bill with respect to compliance with the Standing Orders, and shall proceed and report forthwith, and the Order of the Day relating to the Bill shall not be affected thereby; but, if the Examiner report that any Standing Order applicable to the Bill has not been complied with, and the Select Committee on Standing Orders report that such Standing Order ought not to be dispensed with, the Order of the Day relating to the Bill shall be discharged.

Printed Bill to be presented.

201. Every Private Bill, printed on paper, of a size to be determined upon by Mr. Speaker, shall be presented to The House, with a Cover of Parchment attached to it, upon which the Title of the Bill is to be written; and the short Title of the Bill, as first entered on the Votes, shall correspond with that at the head of the Advertisement.

All Charges affecting the Public Revenue to be inserted in *Italics*.

202. All Charges in any way affecting the Public Revenue, which occur in the Clauses of any Private Bill, shall be printed in *Italics* in such Bill when presented to The House.

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What Bills to be printed, and when.

203. Every Private Bill (except Name Bills) shall be printed; and printed copies thereof delivered to the Vote Office for the use of the Members before the First Reading.

Time between First and Second Reading.

204. There shall not be less than *Three* clear *Days*, nor more than *Seven*, between the First and Second Reading of any Private Bill, or any Bill to confirm any Provisional Order or Provisional Certificate, unless any such Private Bill have been referred to the Examiners of Petitions for Private Bills, in which case such Bill shall not be read a second time later than *Seven* clear *Days* after the Report of the Examiner, or of the Select Committee on Standing Orders, as the case may be.

Petition relating to Bills to be presented to House by being deposited in the Private Bill Office, and Name of Bill to be indorsed on every Petition.

205. Every Petition in favour of or against any Private Bill, or any Bill to confirm any Provisional Order or Provisional Certificate before The House, or otherwise relating thereto (not being a Petition for additional Provision), shall be presented to this House, by depositing the same in the Private Bill Office, and there shall be indorsed thereon the name or short Title by which such Bill is entered in the Votes, and a Statement that such Petition is in favour of or against the Bill, or otherwise, as the case may be, together with the name of the Member, Party or Agent depositing the same.

Petitioner or Memorialist may withdraw Petition or Memorial.

206. Any Petitioner or Memorialist may withdraw his Petition or Memorial, on a requisition to that effect being deposited in the Private Bill Office, signed by him or by the Agent who deposited such Petition or Memorial; and where any such Petition or Memorial is signed by more than one person, any person signing such Petition or Memorial may withdraw his opposition by a similar requisition, signed and deposited as aforesaid.

When Second or Third Reading opposed, to be postponed.

207. In cases where the Second or Third Reading of a Private Bill, or the consideration of a Bill as amended by the Committee, or any proposed Clause or Amendment, or any Motion relating to a Private Bill, is opposed, the same shall be postponed until the day on which The House shall next sit.

Certain Private Bills to stand referred to Committees of Selection, General Committee on Railway and Canal Bills, and Divorce.

208. Every Private Bill, not being a Railway, Canal or Divorce Bill, after having been read a Second Time and committed, shall stand referred to the Committee of Selection; and if a Railway or Canal Bill, to the General Committee on Railway and Canal Bills; and if a Divorce Bill, to the Select Committee on Divorce Bills.

Provisional Order Bills to stand referred to Committee of Selection, or General Committee on Railway and Canal Bills, &c.

208*a*. Every Bill for confirming Provisional Orders or Provisional Certificates shall, after the Second Reading, stand referred to the Committee of Selection, or to the General Committee on Railway and Canal Bills, as the case may require, and be subject to the Standing Orders regulating the proceedings upon Private Bills, so far as they are applicable: Provided That, when any Order or Certificate contained in any such Bill is opposed, the Committee to whom such opposed Order or Certificate is referred shall consider all the Orders or Certificates comprised in such Bill.

When unopposed Bill is to be treated as opposed, to be again referred to Committee of Selection or General Committee.

209. When The House shall have been informed by the Chairman of Ways and Means, that in his opinion any unopposed Private Bill should be treated as an opposed Bill, such Bill shall be again referred to the Committee of Selection; or in the case of a Railway or Canal Bill, to the General Committee on Railway and Canal Bills.

Petition against Bill, if duly deposited in Private Bill Office, to stand referred to Committee on Bill, &c.

210. Every Petition against a Private Bill which shall have been deposited in the Private Bill Office not later than Ten clear days after the First Reading of such Bill, and every Petition against any Bill to confirm any Provisional Order or Provisional Certificate, which shall have been deposited in the Private Bill Office not later than Seven clear days after the Examiner shall have given notice of the day on which the Bill will be examined, or which shall have been otherwise

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otherwise deposited in accordance with the Standing Orders of The House, and in which the Petitioners shall have prayed to be heard, by themselves, their Counsel or Agents, shall stand referred to the Committee on such Bill, and such Petitioners, subject to the Rules and Orders of The House, shall be heard upon their Petition accordingly, if they think fit, and Counsel heard, in favour of the Bill, against such Petition.

Time between Second Reading and Committee.

211. There shall be *Six* clear Days between the Second Reading of every Private Bill, and of every Bill to confirm any Provisional Order or Provisional Certificate, and the sitting of the Committee thereupon, except in the case of Name Bills, Naturalization Bills, and Estate Bills (not being Bills relating to Crown, Church or Corporation property, or property held in trust for Public or Charitable purposes), in respect of which there shall be *Three* clear Days between the Second Reading and the Committee.

Reports of Departments to stand referred to Committee on Bill.

212. All Reports made under the authority of any Public Department upon a Private Bill, or the objects thereof, laid before The House, shall stand referred to the Committee on the Bill.

Report of Bills.

213. The Report upon every Private Bill shall lie upon the Table: and every such Bill, if amended in Committee, or a Railway or a Tramway Bill, shall be ordered to lie upon the Table; but if not amended in Committee, and not a Railway or a Tramway Bill, it shall be ordered to be read a Third Time.

Bill to be printed after Report.

214. Every Private Bill, as amended in Committee, shall be printed at the expense of the Parties applying for the same, and delivered to the Vote Office for the use of the Members, *Three* clear Days at least before the consideration of such Bill.

Time between Report and Consideration of Bill, &c.

215. In the case of Private Bills ordered to lie upon the Table, Three clear Days shall intervene between the Report and the consideration of the Bill, and no consideration of any such Bill shall take place, unless the Chairman of the Committee of Ways and Means shall have informed The House, or signified in writing to Mr. Speaker, whether the Bill contain the several provisions required by the Standing Orders.

No Clause or Amendment on consideration of Bill, or on Third Reading, to be offered, unless Chairman of Ways and Means shall have informed The House, &c.

216. No Clause or Amendment shall be offered in The House on the consideration of any Private Bill ordered to lie upon the Table, nor any verbal Amendment on the Third Reading of any Private Bill, unless the Chairman of the Committee of Ways and Means shall have informed The House, or signified in writing to Mr. Speaker, whether, in his opinion, such Clause or Amendment be such as ought or ought not to be entertained by The House, without referring the same to the Select Committee on Standing Orders.

Clauses and Amendments offered on consideration of Bill, or verbal Amendments on Third Reading, to be printed.

217. When any Clause or Amendment is offered on the consideration of any Private Bill ordered to lie upon the Table, or any verbal Amendment on the Third Reading of any Private Bill, such Clause or Amendment shall be printed: And when any Clause is proposed to be amended, it shall be printed *in extenso*, with every addition or substitution in different type, and the omissions therefrom included in brackets and underlined, unless the Chairman of the Committee of Ways and Means shall consider such printing to be unnecessary. The expense of printing such Clauses or Amendments, when offered by a party promoting or opposing a Bill, shall be paid by such party.

When referred, no further proceeding to be had until Report of Select Committee on Standing Orders.

218. When any Clause or Amendment on the consideration of any Private Bill ordered to lie upon the Table, or any verbal Amendment on the Third Reading of any Private Bill, shall have been referred to the Select Committee on Standing Orders, no further proceeding shall be had until the Report of the said Select Committee shall have been brought up.

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No Amendments, except verbal, on Third Reading.

219. No Amendments, not being merely verbal, shall be made to any Private Bill on the Third Reading.

Lords' Amendments to be printed and circulated with the Votes prior to consideration, &c.

220. All Amendments made by the House of Lords to any Private Bill shall be printed at the expense of the parties, and circulated with the Votes, prior to such Amendments being taken into consideration; and where any Clause has been amended, it shall be printed *in extenso*, with every addition or substitution in different type, and the omissions therefrom included in brackets and underlined, unless the Chairman of the Committee of Ways and Means shall consider such printing to be unnecessary; and when any Amendments are intended to be proposed to the Lords' Amendments, such proposed Amendments shall also be printed in like manner.

Bill to be printed fair after Third Reading.

221. Every Private Bill, after it has been read a Third time, shall be printed fair, at the expense of the Parties applying for the same.

Notice of Committee to inspect Lords' Journals to be given to Committee Clerks.

222. In all cases where it is intended to appoint a Committee to inspect the Journals of the House of Lords with relation to any proceedings upon any Private Bill, previous notice thereof in writing shall be given by the Agent to the Clerks in the Committee Office.

Bill not to proceed two stages on same day.

223. No Private Bill shall pass through two stages on one and the same day without the special leave of The House.

Notice to be given of Motion for dispensation.

224. Except in cases of urgent and pressing necessity, no Motion shall be made to dispense with any Sessional or Standing Order of The House without due notice thereof.

Order of Proceedings in House on Private Business.

225. Each day, so soon as The House shall be ready to proceed to Private Business, the Clerk at the Table shall read from the Private Business List, and from the List of Bills presented for First Reading (*see* Order 196), the Titles of the several Bills set down therein, according to their precedence, as arranged under the following heads:—

1. Consideration of Lords' Amendments;
2. Third Reading;
3. Consideration of Bills ordered to lie upon the Table;
4. Second Reading;
5. First Reading;

and if upon the reading of each such Title as aforesaid, no Motion shall be made with respect to such Private Bill, the further proceedings thereon shall be adjourned until the next sitting of The House.

Provisional Order Bills.

225*a*. All Bills for confirming Provisional Orders or Certificates shall be set down for consideration, each day, in a separate List, after the Private Business, and arranged in the same order as that prescribed by the Standing Orders for Private Bills.

Tolls and Charges not in the nature of a Tax.

226. This House will not insist on its privileges with regard to any Clauses in Private Bills, or in Bills to confirm any Provisional Orders or Provisional Certificates sent down from the House of Lords which refer to tolls and charges for services performed, and are not in the nature of a Tax, or which refer to rates assessed and levied by local authorities for local purposes.

V.

THE ORDERS REGULATING THE PRACTICE IN THE PRIVATE BILL OFFICE.

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THE ORDERS REGULATING THE PRACTICE IN THE PRIVATE BILL OFFICE.

Private Bill Office and Registers.

227. Registers shall be kept in "THE PRIVATE BILL OFFICE," in which shall be entered by the Clerks appointed for the business of that Office, the Name and Place of Residence of the Parliamentary Agent in Town, and of the Agent in the Country (if any) soliciting the Bill; and all the Proceedings, from the Petition to the passing of the Bill:—Such Entries to specify, briefly, each day's Proceeding before the Examiners of Petitions respectively, or in The House, or in any Committee to which the Bill may be referred; the day and hour on which the Examiner or the Committee is appointed to sit; the day and hour to which the Proceedings before such Examiners or Committee may be adjourned, and the name of the Clerk attending the same. Such Registers to be open to public inspection daily in the said Office.

Receipt of Document to be acknowledged.

228. The receipt of all Documents required by the Standing Orders of The House to be deposited in the Private Bill Office, shall be acknowledged by one of the Clerks of the said Office, upon the said Documents, when deposited.

List of Petitions to be kept.

229. A List of all Petitions for Private Bills shall be kept in the Private Bill Office in the order of their deposit, according to such regulations as shall have been made by Mr. Speaker, which shall be called the "General List of Petitions," and each Petition therein shall be numbered.

Memorials, when to be deposited.

230. All Memorials complaining of non-compliance with the Standing Orders, in reference to Petitions for Bills deposited in the Private Bill Office on or before the 21st *December*, shall be deposited as follows:

If the same relate to Petitions for Bills numbered in the General List of Petitions;

From		
1 to 100	They shall be deposited on or before - -	*January* 9th.
101 to 200		,, 16th.
201 and upwards		,, 23rd.

And in the case of any Petitions for Bills which may be deposited by leave of The House after the 21st *December*, such Memorials shall be deposited Three clear Days before the day first appointed for the examination of the Petition.

Deposit of Memorials and Copies thereof in Private Bill Office.

231. All Memorials shall be deposited in the Private Bill Office before Six of the clock in the evening of any day on which The House shall sit, and between Eleven and One of the clock on any day on which The House shall not sit; and Two copies of every such Memorial shall be deposited for the use of the Examiners before Twelve of the clock on the following day.

Time for depositing Memorials in certain cases, &c.

232. Every Memorial complaining of non-compliance with the Standing Orders of The House in reference to Petitions for additional provision

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provision in Private Bills, to Bills brought from the House of Lords and to Bills introduced by leave of this House in lieu of other Bills which shall have been withdrawn, and to Bills for confirming any Provisional Order or Provisional Certificate, shall be deposited in the Private Bill Office, together with Two Copies thereof, before Twelve o'clock on the day preceding that appointed for the examination of any such Petition or Bill by the Examiner; and the Examiner shall be at liberty to entertain such Memorial, although the party (if any) who may be specially affected by the non-compliance with the Standing Orders shall not have signed the same.

Custody of Bills.

233. Every Private Bill, after it has been read the First Time, shall be in the custody of the Clerks of the Private Bill Office, until laid upon the Table for the Second Reading; and when committed, shall be taken by the proper Committee Clerk into his charge, till reported.

Examination of Bills.

234. Between the First and Second Reading of every Private Bill, the Bill shall be examined, with all practicable despatch, by the Clerks of the Private Bill Office, as to its conformity with the Rules and Standing Orders of The House.

Notice of Second Reading.

235. *Three* clear Days' Notice in writing shall be given by the Agent for the Bill, to the Clerks in the Private Bill Office, of the day proposed for the Second Reading of every Private Bill; and no such Notice shall be given until the day after that on which the Bill has been ordered to be read a second time.

Notice of Committee.

236. *Four* clear Days' Notice in the case of Opposed Bills, and *One* clear Day's Notice in the case of Unopposed and Re-committed Bills, shall be given to the Clerks in the Private Bill Office by the Clerk to the Committee of Selection, or by the Clerk to the General Committee on Railway and Canal Bills, with regard to all Bills referred to either of the said Committees, and, with regard to Bills not referred to either of the said Committees, by the Clerk to the Committee to which any such Bill is either referred or Re-committed, of the day and hour appointed for the first meeting of the Committee on every Private Bill, and notice shall be given in like manner of the postponement of the first meeting of the Committee on every Private Bill on the day on which such postponement is made.

Filled-up Bill to be deposited in Private Bill Office.

237. A filled-up Bill, signed by the Agent for the Bill, as proposed to be submitted to the Committee on the Bill, and in the case of a re-committed Bill, a filled-up Bill, as proposed to be submitted to the Committee on re-committal, shall be deposited in the Private Bill Office *Two* clear days before the meeting of the Committee on every Private Bill; and a Copy of the proposed Amendments shall be furnished by the Promoters to such Parties petitioning against the Bill as shall apply for it, *One* clear day before the meeting of the Committee.

Notice of Adjournment.

238. Notice, in writing, shall be given by the Committee Clerk to the Clerks in the Private Bill Office, of the day and hour to which each Committee is adjourned.

Notice of consideration of Bill.

239. *One* clear Day's Notice, in writing, shall be given by the Agent for the Bill, to the Clerks in the Private Bill Office, of the day proposed for the consideration of every Private Bill ordered to lie upon the Table.

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240. The Committee Clerk, after the Report is made out, shall deliver in to the Private Bill Office a printed Copy of the Bill, with the written Amendments made in the Committee; in which Bill all the Clauses added by the Committee shall be regularly marked in those parts of the Bill wherein they are to be inserted.

Bill as amended in Committee to be delivered in.

241. Every Private Bill printed as amended in Committee shall be examined by the Clerks in the Private Bill Office, with the Bill delivered in by the Committee Clerk, and the Examining Clerks shall indorse thereon a certificate of such examination.

Bill printed as amended, to be examined.

242. When it is intended to bring up any Clause or to propose any Amendment on the consideration of any Private Bill ordered to lie upon the Table, or any verbal Amendment on the Third Reading of any Private Bill, Notice shall be given thereof, in the Private Bill Office, *One* clear day previous to such consideration or Third Reading.

Notice to be given of Clauses, &c. on consideration of Bill, or verbal Amendments on Third Reading.

243. *One* clear Day's Notice, in writing, shall be given by the Agent for the Bill, to the Clerks in the Private Bill Office, of the day proposed for the *Third Reading* of every Private Bill; and no such Notice shall be given until the day after that on which the Bill shall have been ordered to be read a Third Time.

Notice of Third Reading.

244. The Amendments (if any) which are made on the consideration of any Private Bill ordered to lie upon the Table, and on the Third Reading of any Private Bill, and also such Amendments made by the House of Lords as shall have been agreed to by this House, shall be entered by one of the Clerks in the Private Bill Office, upon the printed Copy of the Bill as amended in Committee; which Clerk shall sign the said Copy so amended, in order to its being deposited and preserved in the said Office.

Amendments on consideration of Bill and Third Reading.

245. Every Private Bill, after it has been printed fair, shall, before the same is sent to the Lords, be examined by the Clerks in the Private Bill Office with the Bill as read a third time; and the Examining Clerks shall indorse thereon a certificate of such examination.

Private Bills sent to The Lords to be indorsed with Certificate of Examination.

246. When Amendments made by the House of Lords to any Private Bill are to be taken into consideration, *One* clear Day's Notice shall be given thereof in the Private Bill Office, and if any Amendments be intended to be proposed thereto, a copy of such Amendments shall also be deposited, and Notice given thereof, *One* clear Day previous to the same being proposed to be taken into consideration; and no such Notice shall be given until the day after that on which such Bill shall have been returned from the House of Lords.

Notice of consideration of Lords' Amendments.

247. All *Notices* required to be given or Deposits to be made in the Private Bill Office shall be delivered in the said Office before *Six* of the clock in the *Evening* of any day on which The House shall sit, and between *Eleven* and *One* of the clock on any day on which The House shall not sit; and after any day on which The House shall have adjourned beyond the following day, no Notice shall be given for the first day on which it shall again sit.

Time for delivering Notices.

248. The Clerks in the Private Bill Office shall prepare, daily, Lists of all Private Bills, and Petitions for Private Bills upon which any Committee or Examiner is appointed to sit; specifying the hour of meeting, and the Room where the Committee or Examiner shall sit; and the same shall be hung up in the Lobby of the House.

Daily Lists of Committees sitting.

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Plans to be verified as Mr. Speaker shall direct.

249. Every Plan, and Book of Reference thereto, which shall be certified by The Speaker of The House of Commons, in pursuance of any Act of Parliament, shall previously be ascertained, and verified in such manner as shall be deemed most advisable by The Speaker, to be exactly conformable in all respects to the Plan and Book of Reference which shall have been signed by the Chairman of the Committee upon the Bill.

Reginald F. D. Palgrave
Cl. : Ho : Com.

PRIVATE BILLS.

STANDING ORDERS for the Suspension of Private Bills, or Bills to confirm any Provisional Order or Certificate,—[Made 20th June 1892],—

1. That the Promoters of every Private Bill which shall have been introduced into this House, or brought from the House of Lords in the present Session of Parliament, shall have leave to suspend any further proceeding thereupon, in order to proceed with the same Bill in the next Session of Parliament.

2. That the Promoters of every such Bill shall give notice in the Private Bill Office, not later than the day prior to the close of the present Session, of their intention to suspend any further proceedings thereon; or in the case of Bills which shall have been suspended on the Report of a Committee, or which, having passed this House, shall then be pending in the House of Lords, of their intention to proceed with the same Bill in this House in the next Session.

3. That an Alphabetical List of all such Bills, with a statement of the stage at which the same was suspended, shall be prepared by the Private Bill Office, and printed.

4. That, not later than three clear days after the next meeting of Parliament, every Bill which has been introduced into this House shall be deposited in the Private Bill Office, in the form required by Standing Order No. 201, with a declaration signed by the Agent annexed thereto, stating that the Bill is the same, in every respect, as the Bill with respect to which proceedings have been so suspended, at the last stage of its proceeding in the House in the present Session; and, where any sum of money has been deposited, that such deposit has not been withdrawn, together with a certificate of that fact from the proper officer of the Chancery Division of the High Court of Justice in England or Ireland, or the Court of Exchequer in Scotland, as the case may be.

5. That such Bills, indorsed by one of the Clerks in the Private Bill Office, as having been duly deposited with such declarations and certificates annexed, be laid by one of the Clerks of that Office upon the Table of the House, in the next Session of Parliament, in the order in which they shall stand upon such List.

6. That in respect of every Bill so laid upon the Table, the Petition for the Bill and the Order for leave to bring in the same in the present Session shall be read, and thereupon such Bill shall be read a first time; and a second time (if the Bill shall have been read a second time previously to its being suspended); and if such Bill shall have been reported by any Committee in the present Session, the Order for referring the Bill to a Committee shall be dispensed with, and the Bill ordered to lie upon the Table or to be read a third time, as the case may be.

7. That in case any Bill brought from the House of Lords in the present Session, upon which the proceedings shall have been suspended in this House, shall be brought from the House of Lords in the next Session of Parliament, the Agent for such Bill shall deposit in the Private Bill Office, prior to the first reading thereof, a declaration stating that the Bill is the same, in every respect, as the Bill which was brought from the House of Lords in the present Session; and where any sum of money has been deposited, that such deposit has not been withdrawn, together with a certificate of that fact from the proper officer; and so soon as one of the Clerks in the Private Bill Office has certified that such deposit has been duly made, the Bill shall be read a first time, and be further proceeded with in the same manner as Bills introduced into this House during the present Session.

8. That all Petitions presented in the present Session against Private Bills, or against any Bill to confirm any Provisional Order or Certificate, and which stood referred to the Committees on such Bills, shall stand referred to the

Committees on the same Bills in the next Session of Parliament; and that all Notices and grounds of objection to the right of Petitioners to be heard given in the present Session within the time prescribed by the Rules of the Referees relating to such Notices shall be held applicable in the next Session of Parliament.

9. That no Petitioners shall be heard before the Committee on such Bills, unless their Petition shall have been presented within the time limited in the present Session.

10. That in case the time limited for presenting Petitions against any such Bills shall not have expired at the close of the present Session, Petitioners may be heard before the Committee on such Bill, provided their Petition be presented previous to, or not later than, seven clear days after the next meeting of Parliament.

11. That all Instructions to Committees on Private Bills in the present Session which shall be suspended previously to their being reported by any Committee, be Instructions to the Committees on the same Bills in the next Session.

12. That no new Fees be charged in respect of any stage of a Bill upon which Fees have already been incurred during the present Session.

13. That all Standing Orders complied with in respect of any Public Bill introduced, or intended to be introduced, during the present Session, shall be held applicable to any Bill for the same objects introduced in the next Session, and where the Examiner has already reported upon the compliance with the Standing Orders in respect of any such Bill, he shall only Report in the next Session whether any further Standing Orders are applicable.

14. That Bills to confirm any Provisional Order or Certificate introduced into this House, or brought from the House of Lords, in the present Session, shall be suspended from the close of the present Session, in order to be proceeded with in the next Session of Parliament.

15. That with regard to any such Bills the Order of Leave in the present Session shall be read, and thereupon the Bill shall be read a first time and a second time (if the Bill shall have been read a second time during the present Session); and if such Bill shall have been reported by any Committee in the present Session, the Order for referring the Bill to a Committee shall be dispensed with, and the Bill ordered to lie upon the Table, or to be read a third time, as the case may be.

16. That all applications made, and Certificates given, and all other proceedings taken with reference to any Bill introduced, or intended to be introduced in the present Session for confirming any Provisional Order in respect to the Inclosure of Commons, under "The Commons Act, 1876," shall be deemed to apply to any Bill introduced for the same object in the next Session.

[*Note.*—These Standing Orders expire at the end of the next Session of Parliament.]

Appendix (A.)

[Form referred to in Pages 39 and 52.]

No.——————

Sir,

We beg to inform you, that Application is intended to be made to Parliament in the ensuing Session for "An Act" [*here insert the Title of the Act*], and that the Property mentioned in the annexed Schedule, or some Part thereof, in which we understand you are interested as therein stated, will be required for the Purposes of the said Undertaking, according to the Line thereof as at present laid out, or may be required to be taken under the usual Powers of Deviation to the Extent of Yards on either side of the said Line which will be applied for in the said Act.

We also beg to inform you, that a Plan and Section of the said Undertaking, with a Book of Reference thereto, have been or will be deposited with the [*several Clerks of the Peace, or principal Sheriff Clerks, as the case may be*] of the Counties of [*specify the Counties in which the Property is situate*], on or before the 30th of November, and that Copies of so much of the said Plan and Section as relates to the [*Parish or extra-parochial place, as the case may be*], in which your Property is situate, with a Book of Reference thereto, have been or will be deposited for public Inspection with the [*Clerk of the said Parish, Clerk of the Parish of adjoining to such extra-parochial place, Session Clerk, Town Clerk of the Royal Burgh, or the Clerk of the Union in which such Parish is included, as the case may be*], on or before the 30th day of November, on which Plans your Property is designated by the Numbers set forth in the annexed Schedule.

As we are required to report to Parliament whether you assent to or dissent from the proposed Undertaking, or whether you are neuter in respect thereto, you will oblige us by writing your Answer of Assent, Dissent or Neutrality in the Form left herewith, and returning the same to us with your Signature on or before the day of next; and if there should be any Error or Misdescription in the annexed Schedule, we shall feel obliged by your informing us thereof, at your earliest convenience, that we may correct the same without delay.

We also beg to inform you that it is intended that the Act shall provide to the effect, that, notwithstanding Section 92 of the Lands Clauses Consolidation Act, 1845 [*or* Section 90 of the Lands Clauses Consolidation (Scotland) Act, 1845], you may be required to sell and convey a part only of your property, numbered on the deposited Plans.

We are, Sir,

Your most obedient servants,

To

Note.—If the Application be forwarded by Post, the words "Parliamentary Notice" ar to be printed or written on the cover.

SCHEDULE referred to in the foregoing Notice, describing the Property therein alluded

	Parish, Township, Townland, or Extra-parochial Place.	Number on Plans.	Description.	Owner.	Lessee.	Occ
Property on the Line of the proposed Work, or within the Limits of the Deviation intended to be applied for.						

Appendix (B.)

ANNO PRIMO VICTORIÆ REGINÆ.

Cap. LXXXIII.

AN ACT to compel Clerks of the Peace for Counties and other Persons to take the Custody of such Documents as shall be directed to be deposited with them under the Standing Orders of either House of Parliament.

WHEREAS the Houses of Parliament are in the habit of requiring that, previous to the introduction of any Bill into Parliament for making certain bridges, turnpike-roads, cuts, canals, reservoirs, aqueducts, waterworks, navigations, tunnels, archways, railways, piers, ports, harbours, ferries, docks and other works, to be made under the authority of Parliament, certain maps or plans and sections, and books and writings, or extracts or copies of or from certain maps, plans or sections, books and writings, shall be deposited in the office of the clerk of the peace for every county, riding or division in England or Ireland, or in the office of the sheriff clerk of every county in Scotland, in which such work is proposed to be made, and also with the parish clerk in every parish in England, the schoolmaster of every parish of Scotland, or in Royal Burghs with the town clerk, and the postmaster of the post town in or nearest to every parish in Ireland, in which such work is intended to be made, and with other persons: And whereas it is expedient that such maps, plans, sections, books, writings and copies or extracts of and from the same, should be received by the said clerks of the peace, sheriff clerks, parish clerks, schoolmasters, town clerks, postmasters and other persons, and should remain in their custody for the purposes hereinafter mentioned; BE it therefore Enacted by The Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That whenever either of the Houses of Parliament shall by its Standing Orders, already made or hereafter to be made, require that any such maps, plans, sections, books or writings, or extracts or copies of the same, or any of them, shall be deposited as aforesaid, such maps, plans, sections, books, writings, copies and extracts shall be received by and shall remain with the clerks of the peace, sheriff clerks, parish clerks, schoolmasters, town clerks, postmasters and other persons with whom the same shall be directed by such Standing Orders to be deposited, and they are hereby respectively directed to receive and to retain the custody of all such documents and writings so directed to be deposited with them respectively, in the manner and for the purposes and under the rules and regulations concerning the same respectively directed by such Standing Orders, and shall make such memorials and endorsements on and give such acknowledgments and receipts in respect of the same respectively as shall be thereby directed.

Clerks of the Peace, &c. to receive the Documents herein mentioned, and retain them for the purposes directed by the Standing Orders of the Houses of Parliament.

II. And be it further Enacted, That all persons interested shall have liberty to, and the said clerks of the peace, sheriff clerks, parish clerks, schoolmasters, town clerks and postmasters, and every of them, are and is hereby required, at all reasonable hours of the day, to permit all persons interested to inspect during a reasonable time and make extracts from or copies of the said maps, plans, sections, books, writings, extracts and copies of or from the same, so deposited with them respectively, on payment by each person to the clerk of the peace, sheriff clerk, clerk of the parish, schoolmaster, town clerk or postmaster having the custody of any such map, plan, section, book, writing, extract or copy, One Shilling for every such inspection, and the further sum of One Shilling for every hour during which such inspection shall continue after the first hour, and after the rate of Sixpence for every One hundred words copied therefrom.

Clerks of the Peace, &c. to permit such Documents to be inspected or copied by persons interested.

III. And be it further Enacted, That in case any clerk of the peace, sheriff clerk, parish clerk, schoolmaster, town clerk, postmaster or other person, shall in any matter or thing refuse or neglect to comply with any of the provisions hereinbefore contained, every clerk of the peace, sheriff clerk, parish clerk, schoolmaster, town clerk, postmaster or other person shall for every such offence forfeit and pay any sum not exceeding the sum of Five Pounds; and every such penalty shall, upon proof of the offence before any Justice of the Peace for the county within which such offence shall be committed, or by the confession of the party offending, or by the oath of any credible witness, be levied and recovered, together with the costs of the proceedings for the recovery thereof, by distress and sale of the goods and effects of the party offending, by warrant under the hand of such Justice, which warrant such Justice is hereby empowered to grant, and shall be paid to the person or persons making such complaint; and it shall be lawful for any such Justice of the Peace to whom any complaint shall be made of any offence committed against this Act to summon the party complained of before him, and on such summons to hear and determine the matter of such complaint in a summary way, and on proof of the offence to convict the offender, and to adjudge him to pay the penalty or forfeiture incurred, and to proceed to recover the same, although no information in writing or in print shall have been exhibited or taken by or before such Justice; and all such proceedings by summons without information shall be as good, valid and effectual to all intents and purposes as if an information in writing had been exhibited.

Clerks of the Peace, &c. for every omission to comply with the provisions of this Act, liable to the Penalty of 5 *l.*, to be recovered in a summary way.

Appendix.

Appendix (C.)

ANNO NONO VICTORIÆ REGINÆ.

Cap. XX.

AN ACT to amend an Act of the Second Year of Her present Majesty, for providing for the Custody of certain Monies paid in pursuance of the Standing Orders of either House of Parliament by Subscribers to Works or Undertakings to be effected under the Authority of Parliament.

1 & 2 Vict. c. 117.

WHEREAS an Act was passed in the second year of the reign of Her present Majesty Queen Victoria, intituled, "An Act to provide for the Custody of certain Monies paid in pursuance of the Standing Orders of either House of Parliament, by Subscribers to Works or Undertakings to be effected under the Authority of Parliament:" And whereas it is expedient that the said Act should be repealed and should be re-enacted, with such modifications, extensions and alterations as after mentioned: BE it therefore Enacted, by The Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That the said Act shall be and is hereby repealed: Provided always, That all acts done under the provisions of the said Act shall be good, valid and effectual to all intents and purposes, and that all sums of money paid under the provisions of the said Act shall be dealt with in all respects as if this Act had not been passed.

Recited Act repealed. Monies already paid in to be dealt with as directed by former Act.

Authority to deposit.

II. And be it Enacted, That in all cases in which any sum of money is required by any Standing Order of either House of Parliament, either now in force or hereafter to be in force, to be deposited by the subscribers to any work or undertaking which is to be executed under the authority of an Act of Parliament, if the director or person or directors or persons having the management of the affairs of such work or undertaking, not exceeding Five in number, shall apply to one of the Clerks in the office of the Clerk of the Parliaments with respect to any such money required by any Standing Order of the Lords Spiritual and Temporal in Parliament assembled, or to one of the Clerks of the Private Bill Office of the House of Commons with respect to any such money required by any Standing Order of the Commons in Parliament assembled, to be deposited, it shall be lawful for the Clerk so applied to, by warrant or order under his hand, to direct that such sum of money shall be paid in manner hereinafter mentioned; (that is to say) into the Bank of England in the name and with the privity of the Accountant-general of the Court of Chancery in England, if the work or undertaking in respect of which the sum of money is required to be deposited is intended to be executed in that part of the United Kingdom called England; or into any of the Banks in Scotland established by Act of Parliament or Royal Charter in the name and with the privity of The Queen's Remembrancer of the Court of Exchequer in Scotland, at the option of the person or persons making such application as aforesaid, in case such work or undertaking is intended to be executed in that part of the United Kingdom called Scotland; or into the Bank of Ireland in the name and with the privity of the Accountant-general of the Court of Chancery in Ireland, in case such work or undertaking is intended to be made or executed in that part of the United Kingdom called Ireland; and such warrant or order shall be a sufficient authority for the Accountant-general of the Court of Chancery in England, the Queen's Remembrancer of the Court of Exchequer in Scotland, and the Accountant-general of the Court of Chancery in Ireland, respectively, to permit the sum of money directed to be paid by such warrant or order to be placed to an account opened or to be opened in his name in the bank mentioned in such warrant or order.

Payment of Deposit.

III. And be it Enacted, That it shall be lawful for the person or persons named in such warrant or order, or the survivors or survivor of them, to pay the sum mentioned in such warrant or order into the bank mentioned in such warrant or order in the name and with the privity of the officer or person in whose name such sum shall be directed to be paid by such warrant or order, to be placed to his account there ex-parte the work or undertaking mentioned in such warrant or order, pursuant to the method prescribed by any Act or Acts for the time being in force for regulating monies paid into the said Courts, and pursuant to the General Orders of the said Court respectively, and without fee or reward; and every such sum so paid in, or the securities in or upon which the same may be invested as hereinafter mentioned, or the stocks, funds or securities authorized to be transferred or deposited in lieu thereof as hereinafter mentioned, shall there remain until the same, with all interest and dividends (if any) accrued thereon, shall be paid out of such bank, in pursuance of the provisions of this Act: Provided always, That in case any such director or person, directors or persons, having the management of any such proposed work or undertaking as aforesaid, shall have previously invested in the Three per Centum Consolidated or the Three per Centum Reduced Bank Annuities, Exchequer Bills, or other Government Securities, the sum or sums of money required by any such Standing Order of either House of Parliament as aforesaid to be deposited by the subscribers to any work

or

or undertaking which is to be executed under the authority of an Act of Parliament, it shall be lawful for the person or persons named in such warrant or order, or the survivors or survivor of them, to deposit such Exchequer Bills or other Government securities in the bank mentioned in such warrant or order in the name and with the privity of the officer or person in whose name such sum shall by such warrant or order be directed to be paid, or to transfer such Government stocks or funds into the name of the officer or person; and such transfer or deposit shall be directed by such Clerk of the Office of the Clerk of the Parliaments, or such Clerk of the Private Bill Office of the House of Commons, as the case may be, in lieu of payment of so much of the sum of money required to be deposited as aforesaid as the same Exchequer Bills, or other the Government stocks or funds, will extend to satisfy at the price at which the same were originally purchased by the said person or persons, director or directors, as aforesaid, such price to be proved by production of the broker's certificate of such original purchase.

Investment of Deposit.

IV. And be it Enacted, That if the person or persons named in such warrant or order, or the survivors or survivor of them, desire to have invested any sum so paid into the Bank of England or the Bank of Ireland, or any interest or dividend which may have accrued on any stocks or securities so transferred or deposited as aforesaid, the Court in the name of whose Accountant-general the same may have been paid may, on a Petition presented to such Court, in a summary way by him or them, order that such sum or such interest or dividends shall, until the same be paid out to the parties entitled to the same in pursuance of this Act, be laid out in the Three per Centum Consolidated or Three per Centum Reduced Bank Annuities, or any Government security or securities, at the option of the aforesaid person or persons, or the survivor or survivors of them.

Repayment of Deposit.

V. And be it Enacted, That on the termination of the Session of Parliament in which the Petition or Bill for the purpose of making or sanctioning any such work or undertaking shall have been introduced into Parliament, or if such Petition or Bill shall be rejected or finally withdrawn by some proceeding in either House of Parliament, or shall not be allowed to proceed, or if the person or persons by whom the said money was paid or security deposited, shall have failed to present a Petition, or if an Act be passed authorizing the making of such work or undertaking, and if in any of the foregoing cases the person or persons named in such warrant or order, or the survivors or survivor of them, or the majority of such persons, apply by Petition to the Court in the name of whose Accountant-general the sum of money mentioned in such warrant or order shall have been paid, or such Exchequer Bills, stocks, or funds shall have been deposited or transferred as aforesaid, or to the Court of Exchequer in Scotland, in case such sum of money shall have been paid in the name of the said Queen's Remembrancer, the Court in the name of whose Accountant-general or Queen's Remembrancer such sum of money shall have been paid, or such Exchequer Bills, stocks or funds shall have been deposited or transferred, shall by order direct the sum of money paid in pursuance of such warrant or order, or the stocks, funds or securities in or upon which the same may have been invested, and the interest or dividends thereof, or the Exchequer Bills, stocks or funds so deposited or transferred as aforesaid, and the interest and dividends thereof, to be paid or transferred to the party or parties so applying, or to any other person or persons whom they may appoint in that behalf; but no such order shall be made in the case of any such Petition or Bill being rejected or not being allowed to proceed, or being withdrawn or not being presented, or of an Act being passed authorizing the making of such work or undertaking, unless upon the production of the certificate of the Chairman of Committees of the House of Lords with reference to any proceeding in the House of Lords, or of the Speaker of the House of Commons, with reference to any proceeding in the House of Commons, that the said Petition or Bill was rejected or not allowed to proceed, or was withdrawn during its passage through one of the Houses of Parliament, or was not presented, or that such Act was passed, which certificate the said Chairman or Speaker shall grant on the application in writing of the person or persons, or the majority of the persons, named in such warrant, or the survivor or survivors of them: Provided always, That the granting of any such certificate, or any mistake or error therein or in relation thereto, shall not make the Chairman or Speaker signing the same liable in respect of any monies, stocks, funds and securities which may be paid, deposited, invested or transferred in pursuance of the provisions of this Act, or the interest or dividends thereof.

Granting Certificate, &c. not to make the Chairman or Speaker signing the same liable.

A TABLE of the FEES to be charged at The HOUSE of COMMONS.

FEES to be paid by the PROMOTERS of a PRIVATE BILL.

	£.	s.	d.
On the deposit of the Petition, Bill, Plan, or any other Document in the Private Bill Office	5	–	–
For every day on which the Examiners shall inquire into the compliance with the Standing Orders	5	–	–
For PROCEEDINGS in the HOUSE.			
On the presentation of the Petition for the Bill	5	–	–
On the First Reading of the Bill	15	–	–
On the Second Reading of the Bill	15	–	–
On the Report from the Committee on the Bill	15	–	–
On the Third Reading of the Bill	15	–	–

Bills from the Lords, commonly called Estate Bills, Divorce Bills, Naturalization Bills and Name Bills, to be charged only one-half of the preceding Fees.

The preceding Fees on the Petition, First, Second and Third Readings, and Report, to be increased according to the money to be raised or expended under the authority of any Bill for the execution of a Work, in conformity with the following Scale :—

If the sum be 100,000*l.* and under 500,000*l.*, twice the amount of such Fees.

If the sum be 500,000*l.* and under 1,000,000*l.*, three times the amount of such Fees.

If the sum be 1,000,000*l.* and above, four times the amount of such Fees.

For PROCEEDINGS before any COMMITTEE or the REFEREES.

For every day on which the Committee or the Referees shall sit,—	£.	s.	d.
If the Promoters of the Bill appear by Counsel	10	–	–
If they appear without Counsel	5	–	–

FEES to be paid by the OPPONENTS of a PRIVATE BILL.

	£.	s.	d.
On the deposit of every Memorial complaining that the Standing Orders have not been complied with	1	–	–
On the presentation or deposit of every Petition against a Private Bill	2	–	–

For Proceedings before the Examiners, or before any Committee, or the Referees.

	£.	s.	d.
For every day on which the Examiners shall inquire into any Memorial complaining of a non-compliance with the Standing Orders	3	–	–
For every day on which the Petitioners appear before any Committee or the Referees	2	–	–

GENERAL FEES.

	£.	s.	d.
On every Motion, Order or Proceeding in the House upon a Private Bill, Petition, or matter not otherwise charged	1	–	–
For Copies of all Papers and Documents, at the rate of 72 words in every folio,—			
If five folios or under	–	2	6
If above five folios, per folio	–	–	6
For the Copy of a Plan made by the parties	1	–	–
For the inspection of a Plan, or of any document	–	5	–
For every Plan or Document certified by The Speaker pursuant to any Act of Parliament	10	–	–
For every day on which any parties shall be heard by Counsel at the Bar, from each side	10	–	–
For every day on which a Committee of the whole House shall sit on a Private Bill or matter	6	–	–
For serving any Summons or Order on a Private Bill or matter	1	–	–
For every Order for the commitment or discharge of any person	1	–	–
For taking any person into custody for a Breach of Privilege or Contempt	5	–	–
For taking any person into custody for any other cause	2	–	–
For every day on which any person shall be in custody	1	–	–
For Riding Charges, per mile	–	–	6

FEES to be paid on the Taxation of Costs on Private Bills.

	£.	s.	d.
For every application or reference to "The Taxing Officer of the House of Commons," for the Taxation of a Bill of Costs	1	–	–
For every £.100 of any Bill which shall be allowed by the Taxing Officer	1	–	–
On the deposit of every Memorial complaining of a Report of the Taxing Officer	1	–	–
For every Certificate which shall be signed by The Speaker	1	–	–
For Copies of any Documents in the office of the Taxing Officer, per folio of seventy-two words	–	1	–

That the same Fees be paid in case The Speaker shall refer to the Taxing Officer any Bill of Costs, under the authority of an Act of the sixth year of his late Majesty King George the Fourth, "To establish a Taxation of Costs on Private Bills in the House of Commons."

That every Bill for the particular interest or benefit of any person or persons, whether the same be brought in upon Petition, or Motion, or Report from a Committee, or brought from the Lords, hath been and ought to be deemed a Private Bill within the meaning of the Table of Fees.

FEES to be taken by the SHORT HAND WRITER.	£.	s.	d.
For every day he shall attend - - - - - -	2	2	–
For the transcript of his notes, per folio of 72 words - -	–	–	9

The preceding Fees shall be charged, paid and received at such times, in such manner, and under such regulations, as The Speaker shall from time to time direct.

Arthur Peel
Speaker.

Mercurii, 27° *die Julii*, 1864.

Ordered, That the said Table of Fees be a Standing Order of this House.

Reginald F. D. Palgrave
Cl. Ho. Com.

I N D E X

RELATING TO PRIVATE BUSINESS.

[For Index to Public Business, *see* p. 22.]

Note.—The Figures, 127, 238, &c., refer to the Number of each Standing Order relating to Private Bills; *App.* (A.), p. 99, &c., to the Appendices (A.) (B.) & (C.), with the page at which the same respectively will be found.

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PUBLIC ACCOUNTS COMMITTEE (INDEX).

RETURN to an Order of the Honourable The House of Commons, dated 10 March 1893 ;—*for*,

COPY "of an INDEX to the REPORTS from the COMMITTEES of PUBLIC ACCOUNTS, prepared by the COMPTROLLER and AUDITOR GENERAL (in continuation of Parliamentary Paper, No. 86, of Session 1888)."

Treasury Chambers,
10 March 1893.

JOHN T. HIBBERT.

(*Sir John Hibbert.*)

Ordered, by the House of Commons, *to be Printed*,
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	R. 1864, par. 8–13 -	104	—	I.
	2 R. 1879, par. 78–81	264	279	I.
	3 R. 1889, par. 1–13	—	—	I.
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	2 R. 1885, par. 42 -	472	486	I.
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	1 R. 1877, par. 106	207	219	I.
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	R. 1882, par. 6 -	359	375	I.
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	2 R. 1883, par. 86 -	404	422 & 424	I.
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	R. 1868, par. 3 -	109	—	I.
	1 R. 1877, par. 115	208	219	I.

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All final payments made for any service provided for by Parliament, to be charged to the Vote for that service, even though such Vote may have been exceeded, and the payment one which may raise a new sub-head.	1 R. 1877, par. 4–7 -	197	211	I.
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APPROPRIATION IN AID:				
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	2 R. 1879, par. 68 -	263	278	I.
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	2 R. 1881, par. 50 -	323	344	I.
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	2 R. 1880, par. 35 -	289	310	I.
	2 R. 1881, par. 49 -	323	343	I.
	R. 1882, par. 74 -	366	382	I.
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	2 R. 1884, 128-133 -	442	460	I.
	2 R. 1885, 86-89 -	476	493	I.
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	2 R. 1885, par. 96 -	477	—	I.
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	2 R. 1880, par. 50–53	292	311 & 313	I.
	2 R. 1881, par. 64 -	326	348	I.
	R. 1882, par. 77 -	366	383	I.
	R. 1884, par. 119, 120	441	—	I.
	2 R. 1886, par. 59 -	504	507	I.
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	2 R. 1879, par. 101 -	267	282	I.
	2 R. 1883, par. 85 -	404	422	I.
	2 R. 1884, par. 152 -	444	—	I.
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	2 R. 1883, par. 57 -	400	419 & 422	I.
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	2 R. 1890, par. 4-5 -	110	142	II.
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	2 R. 1883, par. 80 -	403	421	I.
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	2 R. 1884, par. 128–133	442	460	I.
	2 R. 1885, par. 86–89	476	493	I.
	2 R. 1886, par. 70 -	506	507	I.
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	2 R. 1883, par. 65 -	402	420 & 422	I.
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	R. 1882, par. 77 -	366	383	I.
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Obtained from Ordnance Factories. Production voucher should be furnished in time to enable Comptroller and Auditor General to verify charge against Vote before reporting.	3 R. 1891, par. 4 -	167	191	II.
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	2 R. 1886, par. 17 -	499	513	I.
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To discontinue giving certificate of correctness to accounts subjected to a test examination, but to inform Department of result of such examination.	1 R. 1875, par. 66 -	167	—	I.
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	3 R. 1883, par. 4 -	408	428	I.
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	2 R. 1881, par. 94 -	330	351	I.
	R. 1882, par. 123 -	371	—	I.
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	2 R. 1880, par. 79 -	297	315	I.
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Employment of Members of the Force out of Ireland, question of legality.	5 R. 1890, par. 47 -	135	152	II.
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Special allowance to Acting Divisional Magistrate.	4 R. 1889, par. 43 -	75	92	II.
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British cemeteries abroad, maintenance of, to be charged to Vote of Office of Works.	2 R. 1879, par. 23 -	258	272	I.
Buildings at Zanzibar charged to this vote and not to that of consular buildings, on the ground that the expenditure could not be effectively checked by accounting officer of the latter vote. Cross reference should have been given on the estimate of each vote.	R. 1887, par. 64 -	532	551	I.
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Excess expenditure incurred abroad to be made known by telegraph, with the view of a Supplementary Estimate being taken.	R. 1882, par. 53 -	364	379	I.
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CONTRACTORS :—*Vide also* " Navy," page lxvi.				
Advances to, before due, and large payments at close of year.	2 R. 1881, par. 83–84	329	350	I.
	R. 1882, par. 111 -	370	385	I.
	2 R. 1883, par. 96–97	405	423	I.
	2 R. 1885, par. 108 & 111.	478	494	I.
	1 R. 1886, par. 8 -	496	511	I.
	R. 1887, par. 110 -	539	557	I.
	3 R. 1889, par. 14–20 & 26.	66	98	II.
	4 R. 1890, par. 2–4 -	121	145	II.
Advances only to be made when the amounts will shortly become payable, and on work which has actually become the property of the Crown.	2 R. 1888, par. 84 -	14	52	II.
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Advances to, not strictly within the terms of their contracts, " special cases " under which admissible, defined.	4 R. 1890, par. 5 & 6	122	146	II.
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		366	387	I.
	2 R. 1883, par. 4 (*c.*)	394	413	I.
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	1 R. 1875, par. 13 -	165	—	I.
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	1 R. 1873, par. 46 -	144	—	I.
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	1 R. 1878, par. 29 -	225	237	I.
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	2 R. 1883, par. 18 -	396	416	I.
	2 R. 1884, par. 21 -	433	449	I.
	2 R. 1885, par. 36 -	471	484	I.
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	R. 1887, par 41 -	528	547	I.
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Water police, Western Australia. Colony to bear part of cost.	R. 1882, par. 21 -	360	376	I.
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Statement of expenditure under different Votes showing the entire cost of each separate service, including cost of audit, to be attached to reports of Comptroller and Auditor General on Appropriation Accounts.	2 R. 1879, par. 35 -	259	274	I.
	2 R. 1880, par. 31A & 55.	289 & 293	298 & 312	I.
	2 R. 1881, par. 2 -	317	341	I.
	2 R. 1884, par. 2 -	431	—	I.
	4 R. 1889, par. 31 -	73	88	II.
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	R. 1882, par. 20 -	360	376	I.
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	2 R. 1886, par. 30 -	501	517	I.
	R. 1887, par. 40 -	528	547	I.
Salaries of registrars regulated by number of plaints. Payments in excess of statute.	2 R. 1883, par. 14 -	396	416	I.
	2 R. 1884, par. 19 -	433	449	I.
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Salaries paid to magistrates in excess of rates fixed by statute, and question whether Appropriation Act can override provisions of a special statute.	2 R. 1883, par. 29–30 2 R. 1885, par. 41–42 2 R. 1886, par. 33–34 R. 1887, par. 44 -	398 472 501 529	417 486 517 548	I. I. I. I.
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COURT OF CHANCERY, ENGLAND:				
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Power claimed by Lord Chancellor with regard to increase of salaries. Interpretation of statute, and necessity for Treasury authority.	3 R. 1871, par. 1–11 2 R. 1872, par. 30 -	121 129	— —	I. I.
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	2 R. 1872, par. 27 -	128	—	I.
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	2 R. 1884, par. 26-28	433	451	I.
Vote grouped with that for "Lord Advocate, &c., N.B." See "Law Charges, &c., Scotland."	3 R. 1890, par. 26 -	119	—	II.
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Sheriffs' expenses. Footnote, charge on Consolidated Fund in aid of expenses of sheriffs in Wales.	2 R. 1872, par. 29 -	128	—	I.
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	2 R. 1872, par. 70 -	133	—	I.
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Payments made for Customs by other Government Departments as sub-accountants, date of record of.	R. 1874, par. 77-78	155	—	I.
	1 R. 1875, par. 65 -	167	—	I.
	2 R. 1876, par. 2 -	185	195	I.
	3 R. 1876, par. 2 -	189	—	I.
	1 R. 1877, par. 53 -	200	215	I.
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	2 R. 1876, par. 2 -	185	195	I.
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	1 R. 1877, par. 111 -	207	219	I.
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	2 R. 1878, par. 18 -	229	244	I.
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	2 R. 1885, par. 5 -	468	480	I.
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G.				
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Under a Special Act of Parliament, distinction between this and ordinary grant recognised.	4 R. 1892, par. 37 -	225	242	II.
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	2 R. 1880, par. 57 -	294	313	I.
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	2 R. 1880, par. 56 -	293	312	I.
	2 R. 1883, par. 83 -	403	421 & 422	I.
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	2 R. 1883, par. 84 -	404	—	I.
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	2 R. 1891, par. 16 -	160	187	II.
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	2 R. 1886, par. 47 -	503	—	I.
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Abandoned claims, losses from which do not entail charge on Vote, to be included in statement with Appropriation Account.	2 R. 1879, par. 63 -	262	277	I.
Account:				
Adoption of War Office form of, showing gross expenditure and amounts realised from appropriations in aid.	2 R. 1881, par. 72 - R. 1882, par. 102 - 2 R. 1885, par. 107 -	327 369 478	349 384 —	I. I. I.
Certificate at foot of, as to necessary authority for expenditure having been obtained.	2 R. 1867 - - R. 1868, par. 3 -	108 109	— —	I. I.
Closed. Errors in, cannot be adjusted by debits and credits to the Vote of a subsequent year.	R. 1874, par. 134 -	162	—	I.
Date of rendering, changed from that prescribed by Act, and consequent alteration in Act recommended.	2 R. 1870, par. 7 - 2 R. 1871, par. 12 - 2 R. 1872, par. 8 -	117 121 128	— — —	I. I. I.
Expenditure, extraordinary, under Vote of Credit. Information which should be given with account.	2 R. 1884, par. 174–175.	446	461 & 464	I.
Excesses over Estimate, especially for ship building, not sufficiently explained.	2 R. 1885, par. 110 -	478	—	I.
Footnotes:				
Amount remaining of sums deposited in Civil Court at Malta.	2 R. 1881, par. 90 - R. 1882, par. 103 - 2 R. 1883, par. 109 -	330 369 406	351 385 —	I. I. I.
Expenses caused by employment of Royal Marines in Ireland.	2 R. 1883, par. 89 -	404	422 & 424	I.
Stores lost, value of [illegible] - - -	2 R. 1883, par. 111 -	406	424	I.
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Admiralty Pattern Room. Cost of fitting up charged to Navy Votes, instead of work being executed by the Office of Works.	2 R. 1888, par. 97 -	16	53	II.
Advances to contractors not claimable under specific conditions of contract. Definition of "special cases" in which alone they are admissible.	4 R. 1890, par. 6 -	122	146	II.
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Amendment of instalment conditions - -	3 R. 1891, par. 13 - 2 R. 1892, par. 4 -	170 206	197 245	II. II.
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Appropriations in Aid. Care to be taken in estimating receipts.	2 R. 1885, par. 115 -	478	495	I.
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	3 R. 1891, par. 15 -	171	197	II.
	2 R. 1892, par. 7 -	207	245	II.
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Artificers. Employment of, on established list without Civil Service certificate.	2 R. 1883, par. 93 -	405	—	I.
	2 R. 1886, par. 77 -	506	—	I.
Ascension. Statement in estimate showing total cost of establishment.	2 R. 1881, par. 78 -	328	349	I.
Audit extended of Navy Accounts - -	R. 1868, par. 4 -	110	—	I.
	3 R. 1869, par. 112 -	112	—	I.
	6 Report 1871 -	126	—	I.
	2 R. 1872, par. 83 -	134	—	I.
	R. 1874, par. 128 -	161	—	I.
	1 R. 1875, par. 89 -	169	—	I.
	1 R. 1876, par. 70 -	184	—	I.
	3 R. 1876, par. 12 -	190	196	I.
	2 R. 1878, par. 21 -	230	244	I.
Audit. Navy Stores - - - - -	2 R. 1867 - -	108	—	I.
	R. 1868, par. 4 -	110	—	I.
	2 R. 1879, par. 95 -	266	282	I.
	2 R. 1880, par. 43 -	290	311	I.
	R. 1882, par. 12, 131–132.	359	376	I.
		372	386	I.
	2 R. 1884, par. 128–133, 165.	442	460	I.
		445	463	I.
	2 R. 1885, par. 86–89	476	493	I.
	R. 1887, par. 99–100	537	556	I.
Audit. Dockyard and Victualling Yard Expense Accounts.	R. 1882, par. 131-132	372	386	I.
Balances, examination of - - -	2 R. 1878, par. 20 -	230	244	I.
	2 R. 1879, par. 61 -	262	—	I.
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"Britannia," Cadets Fund. Mode of accounting	2 R. 1879, par. 65 -	262	277	I.
	2 R. 1880, par. 76 -	296	315	I.
Cadets Fund, training ship "Britannia." Mode of accounting.	2 R. 1879, par. 65 -	262	277	I.
	2 R. 1880, par. 76 -	296	315	I.

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Certificate at foot of Appropriation Account, as to necessary authority for expenditure having been obtained.	2 R. 1867 - -	108	—	I.
	R. 1868, par. 3 -	109	—	I.
Certificate of value of work done to be furnished in cases of an advance on account of work, &c. not completed charged as a final payment.	R. 1874, par. 136 -	162	—	I.
	2 R. 1878, par. 17 -	229	244	I.
Charge to Vote of sum long outstanding against Colonial Office.	2 R. 1879, par. 53 -	261	—	I.
Charitable society :				
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	2 R. 1879, par. 62 -	262	277	I.
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	R. 1882, par. 103 -	369	385	I.
	2 R. 1883, par. 86 -	404	422 & 424	I.
Civil departments. Authority for establishments	2 R. 1880, par. 69 -	295	314	I.
	2 R. 1881, par. 81 -	328	350	I.
	R. 1882, par. 103 -	369	385	I.
Civil pension to sergeant of Royal Marines in respect of service as paymaster's clerk.	2 R. 1883, par. 107 -	406	423	I.
	2 R. 1884, par. 173 -	446	—	I.
Civil Service certificate to artificers employed on established list.	2 R. 1883, par. 93 -	405	—	I.
Civil Service certificate in cases of hired men appointed to established posts.	2 R. 1886, par. 77 -	506	—	I.
Civil Service certificate not obtained owing to neglect of authorities. Compassionate allowances only to be granted.	2 R. 1883, par. 94 -	405	—	I.
Claims, losses from abandonment of, which do not entail charge on Vote, to be included in statement with Appropriation Account.	2 R. 1879, par. 63 -	262	277	I.
Claims against training ships "Belfast" and "Worcester."	2 R. 1880, par. 75 -	296	315	I.
Claims against the Indian Government. Appointment of Committee to settle.	R. 1882, par. 120–121	371	385	I.
	2 R. 1883, par. 114 -	407	424	I.
	2 R. 1884, par. 180 -	447	464	I.
Claims against the Turkish Government	2 R. 1884, par. 180 -	447	464	I.
	2 R. 1885, par. 116 -	479	—	I.
Claim against Colony of Victoria for payment of crew of "Nelson."	R. 1882, par. 119 -	371	385	I.
	2 R. 1883, par. 112 -	407	424	I.
Classification, errors in. Cannot be adjusted by debits and credits in the accounts of a subsequent year.	R. 1874, par. 134 -	162	—	I.
Clothing not taken up, payments in lieu of -	R. 1882, par. 105 -	369	384	I.
Coal, payment for commission on purchase of. Mode of charge.	2 R. 1878, par. 15 -	229	—	I.
Coals and stores supplied to private individuals. Instructions to be strictly complied with.	R. 1882, par. 108 -	369	385	I.

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	2 R. 1885, par. 105 -	478	494	I.
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	R. 1882, par. 103 -	369	385	I.
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	2 R. 1883, par. 86 -	404	422 & 424	I.
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At rates not covered by Regulations -	R. 1882, par. 114–115	370	385 & 386	I.
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Order in Council to regularise erroneous allowances granted before 1st April 1880.	2 R 1883, par. 100 -	405	—	I.
	2 R. 1884, par. 170 -	446	—	I.
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	2 R. 1884, par. 159 -	445	—	I.
Overpayments not recovered, are not to be charged to "Charitable Fund," but written off as a loss.	2 R. 1883, par. 101 -	405	423 & 424	I.
Power of Treasury to grant, to be sparingly exercised, in cases of persons falling under Superannuation Act.	R. 1882, par. 116 -	370	386	I.
Received by persons after having attained the age prescribed by Art. 2,081 of Queen's Regulations.	2 R. 1883, par. 103 -	406	—	I.
	2 R. 1884, par. 144–145.	444	461	I.
To be charged as "compassionate allowances" and not as "pensions."	R. 1882, par. 116 -	370	386	I.
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"Conqueror," Treasury authority for conversion of, into a training ship.	2 R. 1878, par. 14 -	224	244	I.
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Contracts :				
Advances on ; only to be made when the amounts will shortly become payable, and on work which has actually become the property of the Crown, or when advance has been really earned and provision for the payment made in the grant for the year ; under other circumstances strongly disapproved.	2 R. 1888, par. 84 -	14	52	II.
	3 R. 1889, par. 14 and 19.	66, 67	98–99	II.
Advances involving a Supplementary Estimate and excess on a sub-head made in respect of a payment included in the Estimate of the following year.	2 R. 1888, par. 86–88.	14	52	II.
Advances on Torpedoes which, for convenience of the government, remained in the hands of contractors.	2 R. 1888, par. 89 -	15	52	II.
Advances on work done ; suggestion of Comptroller and Auditor General that provision should be made in agreements for payments of instalments on completion of certain specified portions of the work, and that the time of completion and delivery should also be specified.	2 R. 1888, par. 91 -	15	52	II.
	4 R. 1890, par. 8 -	123	146	II.
Comptroller and Auditor General entitled to all information to enable him to judge whether advances to contractors have been according to rule.	3 R. 1889, par. 19 -	67	99	II.
Advances made without Treasury sanction on work included in grant of following year.	3 R. 1889, par. 20 -	67	99	II.
Advances not to be made before contract is signed.	2 R. 1881, par. 84 -	329	350	I.
	4 R. 1890, par. 9 -	123	146	II.
Advances, "In special cases," definition of the "Special cases" in which admissible.	4 R. 1890, par. 6 -	122	146	II.
Large payments on, at close of financial year. Improved form of contract suggested, to spread payments more evenly over period of the account.	2 R. 1881, par. 83 -	329	350	I.
	2 R. 1883, par. 97 -	405	423	I.
	2 R. 1885, par. 111 -	478	494	I.
	3 R. 1889, par. 26 -	68	100	II.
	3 R. 1891, par. 12 -	170	197	II.
,, system considered indefensible -	4 R, 1890, par. 2–4 -	121	145	II.
Admiralty will make efforts to secure more even distribution of payments.	3 R. 1891, par. 12 -	170	197	II.
	2 R. 1892, par. 3 -	205	245	II.
For guns. New form proposed - -	4 R. 1890, par. 17 -	125	146	II.

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Contracts—*continued.*				
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	R. 1882, par. 111 -	370	385	I.
	2 R. 1883, par. 97 -	405	423	I.
	2 R. 1885, par. 109 and 111.	478	494	I.
	1 R. 1886, par. 8 -	496	508	I.
	R. 1887, par. 110 -	539	557	I.
	3 R. 1889, par. 14–20	66	98	II.
Conditions of; connected with the payment of public money not to be waived without Treasury concurrence.	2 R. 1892, par. 5 -	207	245	II.
Special forms of contract suggested by the Comptroller and Auditor General in order to obviate the necessity of advances which are not strictly claimable. Observations of Committee.	4 R. 1890, par. 8 -	123	146	II.
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Balance payable on contract to be charged to same sub-head as previous advances.	1 R. 1876, par. 65-66	183	—	I.
Classification of payments to, in respect of labour employed in launching ships.	2 R. 1883, par. 92 -	405	423 & 424	I.
Old metal on ship sold, returned by. Mode of accounting.	R. 1882, par. 109 -	370	385	I.
Payments to, by way of advance, to be made on certificate of value of work done, not to exceed 80 per cent. of value of work done.	R. 1874, par. 136 -	162	—	I.
	2 R. 1878, par. 17 -	229	244	I.
	4 R. 1890, par. 8 -	123	146	II.
Interest chargeable to, in some cases on sums advanced to them before legally due; nature of such cases defined.	4 R. 1890, par. 7 and 8.	123	146	II.
Stores issued to, to be utilised in performance of contract. Provision to be made in the Vote.	2 R. 1871, par. 12 -	121	—	I.
"Cornwall" training ship, loan of stores to -	2 R. 1883, par. 113 -	407	424	I.
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	2 R. 1871, par. 12 -	121	—	I.
	2 R. 1872, par. 8 -	128	—	I.
Dead freight on Nile boats not shipped, being in nature of a loss, should have been charged to a special sub-head.	2 R. 1886, par. 79 -	507	523	I.
Debit sub-head; sums credited to, instead of Appropriations in Aid, in respect of Stores supplied to other departments. Danger of abuse.	3 R. 1891, par. 18 -	173	198	II.
	2 R. 1892, par. 9 -	208	246	II.
Debts due by seamen and marines charged to Wages Vote.	2 R. 1879, par. 47 -	261	276	I.
	2 R. 1880, par. 58 -	294	313	I.

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Deficits on Votes. Objections of Committee, delay in taking Supplementary Estimate, and measures taken for ensuring greater accuracy in estimating expenditure.	2 R. 1869 - -	111	—	I.
	1 R. 1875, par. 92–99	169	—	I.
	1 R. 1876, par. 71–80	184	194	I.
	1 R. 1877, par. 90–91	204	218	I.
Deserters:				
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Excess in number of men employed over numbers estimated. Amount estimated and not numbers to be the limit, but any material variation to be explained.	2 R. 1881, par. 80 -	328	349	I.
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Dockyards and victualling yards:				
Absence of personal receipts for wages paid, and suggestion of Comptroller and Auditor General.	2 R. 1883, par. 91 -	404	423 &424	I.
	2 R. 1884, par. 161–162.	445	461 &463	I.
Check on payments for extra time -	2 R. 1883, par. 90 -	404	423 &424	I.
	2 R. 1884, par. 158 -	445	—	I.
Establishments and rates of pay to be sanctioned by the Treasury.	2 R. 1880, par. 70 -	295	314	I.
	2 R. 1881, par. 81 -	328	350	I.
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Duty pay to clerk, not fulfilling condition on which it was granted, viz., that the recipient should be a Higher Division clerk of the Playfair scheme.	R. 1887, par. 106 -	538	557	I.
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	2 R. 1883, par. 95 -	405	—	I.
Establishments:				
Civil departments, authority for - -	2 R. 1880, par. 69 -	295	314	I.
	2 R. 1881, par. 81 -	328	350	I.
	R. 1882, par. 103 -	369	385	I.
Dockyards and victualling yards, to be sanctioned by the Treasury.	2 R. 1880, par. 70 -	295	314	I.
Ships, excesses on - - - - -	2 R. 1880, par. 65 -	295	—	I.
	2 R. 1881, par. 73 -	327	349	I.
	R. 1882, par. 104 -	369	384	I.
Estimates:				
Care to be taken in estimating receipts under appropriations in aid.	2 R. 1885, par. 115 -	478	495	I.
Comparison with, of numbers employed -	2 R. 1880, par. 62–66	294	313	I.
	2 R. 1881, par. 73 & 80.	327	349	I.
	R. 1882, par. 104 -	369	384	I.
Deduction to be made from Estimates presented, but not voted in respect of any payment included therein, which may have been met out of the Vote of the preceding year.	2 R. 1888, par. 88 -	14	52	II.
Delay in taking Supplementary Estimate for excess.	2 R. 1869 - -	111	—	I.
Descriptive title of sub-heads to be framed with precision.	2 R. 1878, par. 13 -	229	244	I.
	2 R. 1879, par. 50 -	261	—	I.
Expenditure incurred in excess of.	2 R. 1869 - -	111	—	I.
Measures taken for ensuring greater accuracy in framing Estimate.	1 R. 1875, par. 92–99	169	—	I.
	1 R. 1876, par. 71–80	184	194	I.
	1 R. 1877, par. 90–91	204	218	I.
Explanatory footnote to, in case of services provided for in both Army and Navy Estimates;				
Purchase of torpedoes - -	2 R. 1879, par. 48 -	261	276	I.
Sea transport of troops - -	2 R. 1879, par. 51 -	261	276	I.
	2 R. 1880, par. 59 -	294	313	I.
Half-pay to be included in Vote for non-effective services.	3 R. 1888, par. 45 -	32	56	II.
Left-hand statements - - -	3 R. 1888, par. 46–47	32	57	II.
*Purchases by officers of ships, foreign yards, &c. to be detailed.	2 R. 1880, par. 71 -	295	314	I.
Re-arrangement of. Observations and recommendations of Committee.	3 R. 1890, par. 34–41	120	139	II.
Report upon the changes in form of, for 1888–89.	3 R. 1888 - -	20	56	II.
	2 R. 1889 - -	61	95	II.

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Estimates—*continued.*				
Sanction of Parliament for any material excess over numbers included in.	2 R. 1881, par. 73 -	327	349	I.
Steam machinery and ships building by contract. To give full information as to proposed expenditure.	2 R. 1881, par. 82 -	328	—	I.
Store Vote. Items condensed under one sub-head, change disapproved.	3 R. 1888, par. 22–24	25	56	II.
Supplementary. To show in more detail services for which they are required.	2 R. 1888, par. 93 -	15	52	II.
To show total cost of establishment in Island of Ascension.	2 R. 1881, par. 78 -	328	349	I.
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Works. To show amount voted for any work in prior years.	2 R. 1880, par. 73 -	296	314	I.
Works Vote. Changes in form of, and assimilation to Army Works Vote.	3 R. 1888, par. 30–44	27–32	57	II.
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Excesses on Votes :				
Met from surpluses. Objections of Committee, and measures taken to ensure greater accuracy in estimating.	2 R. 1869 - -	111	—	I.
	1 R. 1875, par. 92–99	169	—	I.
	1 R. 1876, par. 71–80	184	194	I.
	1 R. 1877, par. 90–91	204	218	I.
Treasury to be informed at earliest possible moment.	1 R. 1876, par. 77 -	185	194	I.
Treasury may give *ex post facto* sanction in case of unforeseen excesses.	3 R. 1889, par. 10 -	65	95	II.
Knowingly incurred without previous Treasury sanction.	3 R. 1889, par. 1–13	62–66	97	II.
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Excess on Works Vote. Sum provided for each work for the year not to be exceeded without Treasury consent.	2 R. 1879, par. 54–55	262	276	I.
Expenditure, extraordinary, under the Vote of Credit. Information which should be given by account.	2 R. 1884, par. 174–175.	446	464	I.
Expenditure of an urgent nature which cannot well be postponed, to be submitted to Treasury who will decide whether or no it can be entered on without waiting for Parliamentary sanction.	3 R. 1891, par. 14 -	171	197	II.
Expenditure for coals consumed by Admiralty vessels employed for civil purposes. Civil Vote held liable for.	2 R. 1892, par. 6 -	207	245	II

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	R. 1882, par. 103 -	369	385	I.
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	R. 1887, par. 103 -	538	557	I.
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	2 R. 1883, par. 97 -	405	423	I.
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	3 R. 1889, par. 26 -	68	100	II.
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	R. 1882, par. 103 -	369	385	I.
	2 R. 1883, par. 86 -	404	422&424	I.
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	2 R. 1888, par. 77 -	13	52	II.
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	R. 1868, par. 4 -	110	—	I.
	2 R. 1879, par. 95 -	266	282	I.
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	R. 1882, par. 12 & 131–132.	359	376	I.
		372	386	I.
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		445	463	I.
	2 R. 1885, par. 86–89	476	493	I.
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	1 R. 1877, par. 53 -	200	215	I.
	3 R. 1881, par. 15 -	334	351	I.
To be charged when possible as an advance against the Department concerned, and not against the Vote.	1 R. 1877, par. 54 -	201	215	I.
	3 R. 1881, par. 6-9 -	332	351	I.
	2 R. 1883, par. 2-4 -	394	413	I.
To be repaid if possible within the financial year, by the Department for which the service was rendered, or to which the supplies were issued.	3 R. 1881, par. 15 -	334	351	I.

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	2 R. 1878, par. 18 -	229	244	I.
	2 R. 1885, par. 8 -	469	480	I.
	1 R. 1892, par. 2 -	204	236	II.
Practice of postponing discharge of liabilities incurred in order to avoid an excess condemned by the Committee as calculated to conceal from Parliament the fact that expenditure in excess of the grant has been incurred.	2 R. 1886, par. 24-27	500	514	I.
	2 R. 1891, par. 1-10	157	184	II.
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	2 R. 1891, par. 1-10	157	184	II.
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To be charged to a special sub-head - -	1 R. 1877, par. 4-7 -	197	211	I.
	2 R. 1883, par. 9-10	395	415	I.
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To be charged to the Vote for "Secret Service."	2 R. 1879, par. 60 -	262	277	I.
	R. 1882, par. 78 -	366	383	I.
	2 R. 1883, par. 56 -	400	419	I.
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	2 R. 1888, par. 6 -	3	38	II.
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	2 R. 1884, par. 84 -	439	457	I.
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	R. 1874, par. 82 -	156	—	I.
	2 R. 1875, par. 9 -	171	—	I.
	2 R. 1876, par. 7 -	186	195	I.
	1 R. 1877, par. 62 -	201	—	I.
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	2 R. 1876, par. 5–7 -	185	195	I.
	1 R. 1877, par. 57–62	201	216	I.
	2 R. 1891, par. 47 -	166	190	II.
	4 R. 1892, par. 40–43	226	243	II.
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	1 R. 1876, par. 11 -	180	191	I.
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	1 R. 1877, par. 70 -	202	—	I.
	2 R. 1878, par. 5 -	228	—	I.
	2 R. 1879, par. 40–41	260	275	I.
	2 R. 1880, par. 31 -	288	298&306	I.
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	2 R. 1886, par. 51 -	503	519	I.
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	2 R. 1884, par. 84 -	439	457	I.
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	2 R. 1884, par. 81–83	438	457	I.
	2 R. 1885, par. 67 -	475	491	I.
	2 R. 1886, par. 50 -	503	519	I.
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	2 R. 1886, par. 51 -	503	519	I.
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	1 R. 1877, par. 59 -	201	216	I.
	2 R. 1879, par. 39 -	260	275	I.
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	1 R. 1877, par. 58 -	201	216	I.
	2 R. 1878, par. 3 -	227	—	I.
	2 R. 1879, par. 38 -	260	275	I.
	2 R. 1881, par. 45 -	323	341	I.
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	2 R. 1886, par. 51 -	503	519	I.
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	2 R. 1879, par. 38 -	260	275	I.
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	2 R. 1884, par. 84 -	439	457	I.
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	1 R. 1877, par. 59 -	201	216	I.
	2 R. 1879, par. 39 -	260	274	I.
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	2 R. 1876, par. 7 -	186	195	I.
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	2 R. 1879, par. 39 -	260	275	I.
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Temporary letter carriers may be employed for six months without a Civil Service certificate.	2 R. 1883, par. 48 -	399	419	I.
	2 R. 1884, par. 81–83	438	457	I.
	2 R. 1885, par. 67 -	475	491	I.
Test examination, as to Treasury authority, of London district and provincial accounts.	2 R. 1876, par. 7 -	186	195	I.
	1 R. 1877, par. 58 -	201	216	I.
	2 R. 1878, par. 3 -	227	—	I.
	2 R. 1879, par. 38 -	260	275	I.
	2 R. 1881, par. 45 -	323	341	I.
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	R. 1874, par. 84–85	156	—	I.
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	2 R. 1878, par. 4 -	228	—	I.
	2 R. 1879, par. 42 -	260	275	I.
	2 R. 1880, par. 28 -	288	306	I.
	2 R. 1881, par. 44 -	323	341	I.
	R. 1882, par. 71 -	366	382	I.
	2 R. 1883, par. 47 -	399	419	I.
	2 R. 1884, par. 80 -	438	456	I.
	2 R. 1885, par. 66 -	475	491	I.
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	2 R. 1885, par. 71 -	475	491	I.
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	2 R. 1879, par. 40-41	260	275	I.
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	1 R. 1877, par. 75–83	203	216	I.
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	2 R. 1879, par. 46 -	261	275	I.
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	2 R. 1878, par. 18 -	229	244	I.
	2 R. 1881, par. 26 -	320	339	I.
	2 R. 1885, par. 8 -	469	480	I.
	2 R. 1886, par. 24–27	500	514	I.
	2 R. 1888, par. 17 -	4	41	II.
	2 R. 1891, par. 1–10	157	184	II.
	1 R. 1892, par. 2 -	204	—	II.
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	R. 1882, par. 25 -	361	377	I.
	2 R. 1883, par. 21 -	396	416	I.
	2 R. 1888, par. 22 -	5	43	II.
	5 R. 1890, par. 45 -	135	151	II
Buildings, new. Value of prison labour on, to be shown in a footnote to the account.	R. 1882, par. 24 -	360	377	I.
	2 R. 1883, par. 20 -	396	416	I.
Cost, relative, of permanent and temporary staff, not shown in the Estimates.	2 R. 1883, par. 19 -	396	416	I.
Extra receipts. Discrepancy between amounts estimated and realised.	2 R. 1880, par. 12 -	286	303	I.
Fraud by storekeeper at Manchester - -	2 R. 1885, par. 37 -	471	485	I.
Governor of local prisons placed under the Superannuation Act.	2 R. 1880, par. 10 -	286	303	I.
	2 R. 1881, par. 10 -	318	338	I.
Land. Charge to Vote of cost of purchase -	2 R. 1884, par. 22–23	433	450	I.
Maintenance of a person in custody, but not a prisoner under the 57th Section of the Prisons Act. Question as to correctness of charge to Vote.	2 R. 1883, par. 22 -	396	416	I.
	2 R. 1884, par. 24 -	433	450	I.
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Stores and Manufacturing Accounts. Statement appended to the Appropriation Account tested locally for the first time, with a satisfactory result.	2 R. 1888, par. 22 -	5	—	II.
Value of prison labour on new buildings to be shown in a footnote to the account.	R. 1882, par. 26 -	361	—	I.
	2 R. 1883, par. 20 -	396	416	I.
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	2 R. 1883, par. 20&24	396	416	I.
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Extra receipts, large discrepancy between amounts estimated and realised.	2 R. 1881, par. 14 -	319	338	I.
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Governors of prisons placed under Superannuation Act.	2 R. 1880, par. 13 -	287	305	I.
	2 R. 1881, par. 13 -	319	337	I.
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PRIVY SEAL OFFICE:				
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	R. 1887, par. 16 -	525	544	I.
	2 R. 1888, par. 8 -	3	39	II.
	4 R. 1889, par. 33 -	74	89	II.
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Vote. Amalgamation of, with other Votes. Remarks of Committee.	3 R. 1890, par. 13 -	117	139	II.
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	2 R. 1886, par. 6 -	497	510	I.

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	R. 1882, par. 34 -	361	378	I.
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	R. 1882, par. 35 -	361	378	I.
	2 R. 1883, par. 2 -	394	413	I.
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	R. 1882, par. 35 -	361	378	I.
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Code, alterations in, not to be made for the purpose only of making an expenditure regular to which objection had been taken by the Comptroller and Auditor General.	2 R. 1886, par. 35 -	501	517	I.
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Elementary School. Limitation of ordinary payments to ninepence a week. Opinion of law officers on interpretation of Section 3.	4 R. 1892, par. 9 -	221	240	II.
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Grant paid on the result of first inspection of a school inspected a second time.	3 R. 1883, par. 7 -	409	428	I.
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	3 R. 1883, par. 2 -	407	428	I.
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	3 R. 1883, par. 9 -	410	428	I.
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	R. 1882, par. 35 -	361	378	I.
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	3 R. 1883, par. 1, 5, 6, and 15.	407 410	428 —	I.
	2 R. 1884, par. 49–52	436	453	I.
	4 R. 1889, par. 47 -	75	92	II.
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	3 R. 1883, par. 2 -	407	428	I.
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	R. 1882, par. 34 -	361	378	I.
	3 R. 1883, par. 2 -	407	428	I.
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	R. 1882, par. 42–43	362	378	I.
	3 R. 1883, par. 3 -	408	428	I.
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Puplic education. Cost of nine years to 1881.	2 R. 1884, par. 54 -	436	453	I.
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	3 R. 1883, par. 1, 5, 6, and 15.	407 409	428 —	I.
	2 R. 1884, par. 49–52	436	453	I.
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	2 R. 1888, par. 30 -	6	45	II.
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School income.—*Vide* "Income."				
School schedules. Right of Comptroller and Auditor General to require these for examination.	R. 1887, par. 48–51 -	529	549	I.
	2 R. 1888, par. 29 -	6	45	II.
	4 R. 1889, par. 44 -	75	92	II.
Specific subjects, payments on account of -	2 R. 1881, par. 22 -	320	338	I.
	R. 1882, par. 42–43 -	362	378	I.
	3 R. 1883, par. 3 and 13.	408	428	I.
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Code to be altered or practice of Department brought in accordance therewith.	2 R. 1884, par. 64 -	437	—	I.
Code, discretion of Department to depart from terms of.	3 R. 1880, par. 17 -	287	306	I.
Committee's observations on Vote for English education apply mainly to Scotch Vote.	2 R. 1881, par. 28 -	320	338	I.
	R. 1882, par. 51 -	363	378	I.
	2 R. 1884, par. 64 -	437	—	I.

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"Attendant circumstances" to be considered, when any children pay more than 9 *d.*, or any considerable number pay exactly 9 *d.*	2 R. 1891, par. 39	165	182	II.
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Grants on behalf of children not present at examination.	3 R. 1883, par. 2 & 14.	407 410	428 —	I.
Grants in respect of children over nine years of age retained in infant school.	2 R. 1884, par. 63 -	437	454	I.
Income, receipts which should properly be considered as forming part of.	3 R. 1883, par. 5 & 15.	408 410	428 —	I.
	4 R. 1889, par. 47 -	76	92	II.
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Local examination of school accounts. Opinion of Committee that any school or other institution receiving grants of public money upon any condition connected with its receipts and expenditure is liable to examination both by Department administering Vote and by Comptroller and Auditor General.	2 R. 1891, par. 40 -	165	183	II.
Overpayments arising from discrepancy of ages in the returns of different years.	2 R. 1884, par. 63 -	437	454	I.
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Teachers recognised as clerks of treasurers of school boards. Refusal of Education Department to inform the Comptroller and Auditor General of the "special grounds" for.	2 R. 1879, par. 19 -	257	271	I.
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Audit. Local test examination of accounts by Comptroller and Auditor General.	2 R. 1881, par. 29 -	321	339	I,
	R. 1882, par. 52 -	363	379	I.
	3 R. 1883, par. 17 -	410	428	I.
	2 R. 1885, par. 52 -	473	489	I
Average attendance in schools, alteration in method of taking.	2 R. 1885, par. 53 -	474	489	I.
	2 R. 1886, par. 40 -	502	518	I.
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Result fees paid for algebra and geometry, taught during school hours, in conjunction with failure in essential subjects.	2 R. 1886, par. 38–39	502	518	I.
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	2 R. 1884. par, 65 -	437	454	I.
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PUBLIC WORKS OFFICE, IRELAND:				
Advance to a light railway before fulfilment of Treasury conditions.	5 R. 1890, par. 43 -	134	151	II.
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	R. 1882, par. 9 -	359	375	I.

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PURCHASE:				
Not to be spread over Vote of two years in order to avoid an excess.	2 R. 1881, par. 26 -	320	339	I.
Not to be made before article is required in order to exhaust the Vote, and to save that of the following year.	2 R. 1881, par. 62 -	325	347	I.
Of site, how to be charged - - -	R. 1874, par. 16 -	152	—	I.
	1 R. 1876, par. 12–13	181	191	I.
	2 R. 1885, par. 33 -	471	484	I.
Q.				
QUEEN'S COLLEGES, IRELAND:				
Grant in aid. Unexpended balance not to be surrendered.	1 R. 1871, par. 17 -	119	—	I.
Grant in aid. Suggestion that this be discontinued, and expenditure made the subject of a Vote, receipts being paid into the Exchequer.	2 R. 1872, par. 56–60	132	—	I.
	1 R. 1873, par. 67 -	144	—	I.
	1 R. 1874, par. 58 -	154	—	I.
Improved form of rendering account adopted in lieu of above suggestion.	1 R. 1874, par. 58 -	154	—	I.
Remuneration to professors as the equivalent of students fees.	1 R. 1879, par. 7–9 -	254	271	I.
	1 R. 1881, par. 8 -	316	337	I.
Students fee to be paid to Exchequer - -	1 R. 1889, par. 8 -	61	87	II.
Trust funds at disposal of College - -	1 R. 1874, par. 54 & 59.	154	—	I.
	3 R. 1876, par. 4 -	190	—	I.
R.				
RAMSGATE HARBOUR:				
Amalgamation of Benefit Fund with Harbour Fund.	1 R. 1878, par. 5 -	222	235	I.
RANSOM:				
Of persons captured by brigands - -	2 R. 1881, par. 31 -	321	339	I.
RATES ON GOVERNMENT PROPERTY:				
Old Vote for fixed contribution to Metropolitan Fire Brigade becomes a sub-head of this Vote.	3 R. 1890, par. 18 -	118	137	II.
RECORD OFFICE:				
Old situation which would otherwise have been abolished, retained for officer who had failed to pass as a junior clerk.	2 R. 1884, par. 15 -	432	448	I.

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RECORD OFFICE, IRELAND:				
Fees levied in cash instead of being collected by stamps as in England.	2 R. 1888, par. 20 -	4	42	II.
REFORMATORY AND INDUSTRIAL SCHOOLS, GREAT BRITAIN:				
Contributions by parents. Need for legislation	2 R. 1891, par. 24 -	161	188	II.
	4 R. 1892, par. 7 -	221	239	II.
REFUNDS OF PAYMENTS:				
Charged to a Vote of the previous year not to be credited to the current Vote.	1 R. 1873, par. 4 -	140	—	I.
REGISTRARS OF FRIENDLY SOCIETIES:				
Extra remuneration to Registrar from Vote for National Debt Office. Absence of footnote to Estimate and Account.	1 R. 1876, par. 22–23	181	193	I.
RELIEF OF DISTRESSED BRITISH SEAMEN:				
Account. Fixed date suggested at which should be closed.	R. 1882, par. 68 -	365	381	I.
Colonial seamen, discretion of Board of Trade with regard to recovery from the Colonies.	R. 1882, par. 62 -	365	—	I.
Claim against Shipowners once made not to be abandoned, without the sanction of the Treasury.	1 R. 1876, par. 61 -	182	191	I.
Claims against Shipowners in respect of Hospital expenses, not supported by law.	2 R. 1880, par. 26 -	288	300	I.
Clothing and medical treatment of seamen. Further legislation recommended as to liability of owners.	2 R. 1872, par. 67 -	133	—	I.
Commission to Consuls - - - -	2 R. 1872, par. 65 -	133	—	I.
	1 R. 1873, par. 72 -	144	—	I.
Conveyance home of a deserter from one of H.M. ships. Error in not applying to Admiralty for recovery from his wages.	R. 1882, par. 63 -	365	—	I.
Conveyance home at public expense of seamen of a vessel belonging to the same Company. Such payments not within intention of the Act. Further legislation needed.	2 R. 1891, par. 18 -	160	187	II.
	4 R. 1892, par. 3–4 -	220	327	II.
Deposit made by master of vessel handed over to seaman with the balance of his wages. Opinion of Law Officers to be taken.	R. 1882, par. 69 -	366	381	I.
Deserter from one of H.M. ships. Error in not applying to the Admiralty for recovery from the wages of the cost of conveyance home.	R. 1882, par. 63 -	365	—	I.
Foreign vessels-of-war, relief to seamen discharged from.	2 R. 1872, par. 66 -	133	—	I.
Foreigners, bills and receipts given by, to be made out in language of port. In certain places whether currency is reckoned in paper or metal to be stated.	R. 1882, par. 67 -	365	381	I.

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RELIEF OF DISTRESSED BRITISH SEAMEN —*continued.*				
Liability of owners for maintenance of seamen shipped and discharged in a foreign port.	R. 1882, par. 66 -	365	381	I.
	2 R 1883, par. 45 -	399	418	I.
Liability of owners for medical treatment and clothing of seamen.	2 R. 1872, par. 67 -	133	—	I.
Liability of estate of part owner for his hospital and funeral expenses.	2 R. 1880, par. 26 -	288	300	I.
Masters of vessels, recovery of relief given to, and such relief not to be given except under certain conditions.	R. 1882, par. 64 -	365	381	I.
	2 R. 1883, par. 44 -	399	418	I.
Medical treatment and clothing of seamen. Further legislation recommended as to liability of owners.	2 R. 1872, par. 67 -	133	—	I.
Payments within the spirit, but not within the terms of the Vote to be submitted for Treasury sanction.	R. 1882, par. 61 -	364	—	I.
Relief to seamen discharged from foreign war vessels.	2 R. 1872, par. 66 -	133	—	I.
Right of owner to recover expenses of relief of a crew, by another of his own ships.	2 R. 1880, par. 26 -	288	300	I.
Seamen dying abroad. Non-deduction or expenses when the effects are sent home to his relatives.	1 R. 1876, par. 62 -	183	—	I.
Seamen, liability of owners for medical treatment and clothing of.	2 R. 1872, par. 67 -	133	—	I.
Seamen discharged in British Possessions. Instructions of Board of Trade at variance with the law.	2 R. 1879, par. 30 -	259	269	I.
	2 R. 1880, par. 26 -	288	300	I.
	2 R. 1883, par. 43	399	418	I.
	2 R. 1884, par. 76 -	438	456	I.
Seamen shipped and discharged in a foreign port. Liability of owners for maintenance.	R. 1882, par. 66 -	365	381	I.
	2 R. 1883, par. 45 -	399	418	I.
Seamen disabled. Expenses of substitute deducted from wages.	R. 1882, par. 65 -	365	381	I.
	2 R. 1883, par. 44 -	399	418	I.
Stowaways, charge to Vote in respect of - -	2 R. 1872, par. 68 -	133	—	I.
Yachts. Shipwrecked seamen of, should not be conveyed home at the expense of the Fund.	4 R. 1892, par. 5 -	220	327	II.
REMUNERATION, EXTRA:				
To be charged to the same sub-head of the Vote as that to which the fixed salary is charged.	R. 1868, par. 2 (3) -	109	—	I.
	1 R. 1869 - -	110	—	I.
	1 R. 1873, par. 4 (2)	140	—	I.
Information of extra remuneration from another Vote to be sent to Department paying the fixed salary or superannuation.	1 R. 1877, par. 41 -	199	213 & 219	I.
	1 R. 1878, par. 55 -	227	242	I.
	2 R. 1880, par. 3 -	285	302	I.
No salaried officer to be employed at additional remuneration without the consent of the Treasury.	1 R. 1876, par. 44 -	182	—	I.

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REMUNERATION, EXTRA—*continued.*				
Footnote to be attached to Estimate or Account giving amount of extra remuneration received by a salaried officer from another Vote.	1 R. 1875, par. 17 -	165	192	I.
	1 R. 1876, par. 22–23	181	193	I.
	1 R. 1877, par. 9 & 41	198	212, 213, and 219	I.
	2 R. 1879, par. 17 -	257	271 & 272	I.
Footnote need not be appended in cases of allowances to non-commissioned officers and privates, &c.	1 R. 1877, par. 106 -	207	219	I.
Footnote need not be appended in the case of a person holding a temporary appointment at weekly wages.	R. 1882, par. 28 -	371	377	I.
RENTS:				
Arrear of India contribution. Legation and Consular Rents, China.	2 R. 1879, par. 3 -	256	269	I.
Public buildings. System approved of paying rents as they become due without waiting for an application.	2 R. 1885, par. 4 -	468	—	I.
Consular, and allowances in lieu, to be charged to Consular Vote, unless actually defrayed by the Board of Works.	2 R. 1879, par. 24 -	258	272	I.
REPORTS OF COMPTROLLER AND AUDITOR GENERAL.—*Vide* "Comptroller and Auditor General."				
RESPONSIBILITY:				
Of Head of Departments and accounting officer respectively in ordering expenditure not authorised by superior authority.	2 R. 1883, par. 5 -	395	413	I.
General, of accounting officer - - -	2 R. 1872, par. 50 -	131	135	I.
Of accounting officer to answer questions. Effect of amalgamation of Votes.	3 R. 1890, par. 6 & 7	116	137	II.
Of Department administering a Vote for all expenditure out of it, with reference to the Exchequer and Audit Act.	4 R. 1890, par. 11–16	124	146	II.
	3 R. 1891, par. 15 -	171	197	II.
	2 R. 1892, par. 7 -	207	245	II.
REVENUE DEPARTMENTS:				
Mode of recording extra receipts to be uniform -	1 R. 1870, par. 20 -	116	—	I.
	2 R. 1872, par. 70–71	133	—	I.
	1 R. 1873, par. 74 -	144	—	I.
Expenses of Solicitor's Department. Estimate to be taken under sub-head "Law Charges" and not "Salaries."	2 R. 1878, par. 1 -	227	243	I.
REVENUE DEPARTMENTS BUILDINGS:				
Statement of expenditure on new works. Items included for which provision was not made in the Estimate.	R. 1887, par. 6 -	524	—	I.
In column headed "Section" corresponding numbers to be inserted in the Estimate.	R. 1887, par. 7 -	524	543	I.

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REVENUE DEPARTMENTS BUILDINGS — *continued.*				
Arbitrary division of expenditure between sub-heads relating to Post Office and Telegraph buildings.	5 R. 1890, par. 34 -	133	148	II.
Transfer from one sub-head to another of sums charged in a previous year's account pronounced illegal.	5 R. 1890, par. 34 -	133	148	II.
REVENUE, MISCELLANEOUS:				
Attention of Parliament to be called to any arrangement by which revenue of year is swollen at the cost of annual charge to future Votes.	2 R. 1879, par. 89 -	265	281	I.
ROYAL IRISH ACADEMY:				
Grant for Treasure Trove. Balance unexpended need not be surrendered as the Vote is a grant in aid.	R. 1887, par. 62 -	531	—	I.
ROYAL PALACES:				
Gratuities not covered by wording of the grant	2 R. 1888, par. 1 -	2	38	II.
ROYAL PARKS:				
Purchase of collection charged to sub-head "Works." Sub-head to be extended to "New Works and Additions, including Purchases and Alterations."	R. 1887, par. 3 -	523	542	I.
"Works" sub-head to be extended - -	R. 1887, par. 3 -	523	542	I.
Works not provided for. Postponement of payment for.	2 R. 1891, par. 1-10	157	184	II.
ROYAL WARRANTS.—*Vide* "Army."				
S.				
SALARY:				
Additional to be charged to the same sub-head of the Vote to which the fixed salary is charged.	R. 1868, par. 2 (3) -	109	—	I.
	1 R. 1869 - -	110	—	I.
	1 R. 1873, par. 4 (2)	140	—	I.
Fixed by Order in Council or other superior authority, cannot be varied at discretion of Treasury.	1 R. 1878, par. 11 -	224	242	I.
Fixed by statute. Question whether the Appropriation Act can legalise for the year an increased payment.	1 R. 1875, par. 75 -	168	—	I.
	2 R. 1883, par. 29-30	398	417	I.
	2 R. 1885, par. 42 -	472	486	I.
Lower Division clerk paid in excess of amount fixed by Order in Council.	2 R. 1886, par. 29 -	501	517	I.
	R. 1887, par. 26 -	527	545	I.
Officer appointed under an arrangement that half his salary should be paid to his predecessor. Arrangement disapproved.	2 R. 1880, par. 12A	286	303	I.

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SALARY—*continued.*				
Officer appointed without a Civil Service certificate, paid for three months from the date of his services being dispensed with.	R. 1882, par. 50 -	363	378	I.
Paid to an officer for a period antecedent to the date of his Civil Service certificate.	2 R. 1885, par. 51 -	473	489	I.
	R. 1887, par. 21 -	526	545	I.
Paid to official while in prison - - -	2 R. 1886, par. 8-9	498	511	I.
	R. 1887, par. 16 -	525	544	I.
	2 R. 1888, par. 8 -	3	39	II.
Payment of during sick leave. Treasury Minute to be adhered to.	R. 1887, par. 17 -	525	544	I.
Provided for by Vote increased from non-voted moneys.	2 R. 1886, par. 72 -	506	522	I.
To be charged to Vote of Office in which officer is employed even if such salary had been included in the Vote of another Department.	R. 1887, par. 57 -	531	550	I.
To be charged in accordance with provision in the Estimate.	2 R. 1888, par. 80 -	13	52	II.
SCIENCE AND ART DEPARTMENT:				
Attendances of Art Students. Regulations to be strictly observed.	5 R. 1890, par. 50 -	135	152	II.
Book transmitted to India Office and Chambers of Commerce. Charge not authorised by Treasury or provided for in Vote.	2 R. 1883, par. 35 -	398	417	I.
Defalcations by Accountant - - -	2 R. 1872, par. 44–50	130	—	I.
	1 R. 1873, par. 63 -	144	—	I.
	1 R. 1875, par. 48 -	166	—	I.
Estimate, provision to be made in, when possible, for balance payable in respect of a service estimated for in a previous year.	2 R. 1872, par. 41 -	129	—	I.
Exhibitions, expenditure in connection with, incurred without knowledge of Parliament or the sanction of the Treasury. Vote should be appended to Estimates.	1 R. 1877, par. 42 -	200	213	I.
	1 R. 1878, par. 40 -	225	237	I.
Expenditure which should have been defrayed out of Vote of the previous year.	1 R. 1873, par. 62 -	144	—	I.
Expenditure incurred by Science and Art Department to meet cost of a work, in excess of amount authorised by the Treasury to be expended by the Office of Works thereon. In future cases the Accounting Officer to be held personally liable.	R. 1887, par. 55 -	530	549	I.
Fees to professors, Treasury authority for -	2 R. 1879, par. 14 -	257	271	I.
Gas, repayments for. Method of accounting -	1 R. 1875, par. 49 -	166	—	I.
Guide Book, cost not chargeable to Sub-head "Preparation of Catalogues."	2 R. 1886, par. 3 -	497	510	I.
Instruction at Town Range School, Gibraltar. Expenditure disallowed, Vote not making provision for payments outside the United Kingdom.	2 R. 1881, par. 27 -	320	339	I.
	R. 1882, par. 49 -	363	378	I.
Insurance of buildings the property of the Commissioners of Exhibition, 1851. Payment properly chargeable to the Vote, "Science and Art Department Buildings."	2 R. 1879, par. 15 -	257	269	I.

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SCIENCE AND ART DEPARTMENT—*continued.*				
Keeper, South Kensington Museum. Appointment antedated and salary paid prior to the date of Civil Service certificate.	2 R. 1885, par. 51 -	473	489	I.
Payments by both Science and Art Department and Intermediate Education Commissioners, in respect of successes in similar subjects, admitted on the ground that the Intermediate Education Funds are in the nature of an endowment.	5 R. 1890, par. 49 -	135	152	II.
Policeman on special duty at Berlin Exhibition. Expenses chargeable to a special sub-head.	2 R. 1884, par. 61 -	437	—	I.
Purchase not to be spread over Vote of two years in order to avoid excess.	2 R. 1881, par. 26 -	320	339	I.
Remuneration, extra, to salaried officers. Treasury authority necessary.	1 R. 1876, par. 44 -	182	—	I.
Remuneration, extra. Instructions of Treasury with regard to footnotes imperfectly carried out.	2 R. 1879, par. 17 -	257	271 & 272	I.
Salary of officer appointed without Civil Service certificate paid for three months from the date of his services being dispensed with.	R. 1882, par. 50 -	363	—	I.
Salary paid for a period prior to the date of Civil Service certificate.	2 R. 1885, par. 51 -	473	489	I.
Sick pay to attendants and other persons on hourly pay, in excess of the rates usually allowed in other Departments.	R. 1887, par. 56 -	531	549	I.
Sub-head "Alterations and Repairs" to be more particularly described.	2 R. 1872, par. 42 -	129	—	I.
SCIENCE AND ART DEPARTMENT BUILDINGS:				
Expenditure not falling strictly under terms of sub-head. Explanatory footnote to account.	2 R. 1884, par. 9 -	432	448	I.
New work undertaken without Treasury sanction, and not shown in the Account.	2 R. 1888, par. 5 -	3	38	II.
SCIENCE AND ART BUILDINGS, DUBLIN:				
Expenditure on temporary buildings and furniture not included in terms of Vote should have been charged to a new sub-head.	2 R. 1883, par. 10 -	395	—	I.
	2 R. 1884, par. 11 -	432	448	I.
	2 R. 1885, par. 14 -	469	482	I.
SECRET SERVICE, CONSOLIDATED FUND:				
Question whether the amount should be added to the Vote. A certificate of expediture given, and the balance surrendered.	2 R. 1884, par. 17, 110–111 - -	432 441	449 459	I.
	2 R. 1885, par. 25–26	470	483	I.
SECRET SERVICE VOTE:				
Comptroller and Auditor General unable to accept, as proof of payment, certified statements of amount expended. Opinion that these statements should contain the personal assurance of the Minister of the Crown, responsible for the Vote, that the money has been properly spent, and that further particulars should not be required.	R. 1887, par. 35–36 -	528	546 & 556	I.

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SECRET SERVICE VOTE—*continued.*				
Form of certificate to be given by ministers responsible for expenditure.	2 R. 1888, par. 15–16	4	41	II.
Payments of a confidential nature of which particulars cannot be divulged to be charged to.	2 R. 1879, par. 60 -	262	277	I.
	R. 1882, par. 78 -	366	383	I.
	2 R. 1883. par. 56 -	400	419	I.
For War Office and Admiralty. Question deserving of consideration.	R. 1882, par. 78 -	366	—	I.
Vouching of expenditure and surrender of balance.	1 R. 1870, par. 10 -	115	—	I.
	2 R. 1884, par. 17 -	432	449	I.
	2 R. 1885, par. 21–24	470	483	I.
	2 R. 1886, par. 22 -	500	513	I.
SERVICES PERFORMED FOR OTHER DEPARTMENTS:				
Statement to be appended to the Appropriation Account, showing receipts and payments on this account treated as advances outside the Vote.	3 R. 1881, par. 6 -	332	351	I.
SHERIFF COURT HOUSES, SCOTLAND:				
Expenditure on court houses not included in detail of the Estimates.	2 R. 1872, par. 14–15	128	—	I.
	1 R. 1873, par. 12 -	142	—	I.
SICK LEAVE:				
Payment of salary during. Treasury Minute to be adhered to.	R. 1887, par. 17 -	525	544	I.
SITE:				
Purchase of. Mode of charge - - - -	R. 1874, par. 16 -	152	—	I.
	1 R. 1876, par. 12-13	181	191	I.
	2 R. 1885, par. 33 -	471	484	I.
SOUTH AFRICA AND ST. HELENA:				
Bechuanaland. Unsatisfactory state of financial control.	5 R. 1890, par. 54 -	136	153	II.
Late date and imperfect manner in which accounts have been rendered for audit by the Colonial Office.	R. 1887, par 67 -	532	551	I.
Late rendering of accounts of expenditure in Bechuanaland. Accounts to be sent home every month.	R. 1887, par. 65 -	532	551	I.
Pay of troopers based on certificate of paymaster and not vouched by receipts of men. Practice of Army and Navy in this respect not to be extended unless great inconvenience would be otherwise caused.	R. 1887, par. 66 -	532	551	I.
Sir Bartle Frere's mission. Delay in settlement of accounts.	2 R. 1885, par. 58 -	474	485	I.
SOUTH AFRICA:				
War in.—*Vide* "Army."				
SPECIAL MISSIONS:				
Careful instructions to be issued with regard to expenditure.	2 R. 1884, par. 95-96	439	457	I.
	2 R. 1885, par. 58 -	474	490	I.

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SPECIAL SERVICE:				
Expenditure incurred abroad not strictly coming in course of payment within the year, charged to Vote, in order to exhibit in the account the whole expenditure incurred.	2 R. 1872, par, 3 -	127	—	I.
SPECIE:				
Cost of providing, for services abroad, to be charged to the Treasury Chest Fund, and foot-note to be attached to Appropriation Account of the Vote for the Service.	2 R. 1884, par. 112 -	441	—	I.
STAMPS AND FEES ON PATENTS OF CREATION ON APPOINTMENTS:				
When receivers of honours are relieved from payment, the whole cost to be charged to a Vote and not a part to Civil Contingencies.	R. 1874, par. 70-75 -	155	164	I.
STAMP DUTY ON CERTAIN APPOINTMENTS:				
Treasury to propose a measure to Parliament for settlement of question.	1 R. 1875, par. 24 -	166	—	I.
STATIONERY OFFICE:				
Exchequer receipts to be credited with sums received and not amounts due.	2 R. 1881, par. 7 -	318	336	I.
Gas engine purchased and charged to incidental expenses, without the sanction of the Treasury.	R. 1887, par. 28 -	527	546	I.
Stationery and printing. Cost of giving figures of estimated expenditure for each public department considered to be repaid by advantages.	- - - -	—	90	II.
Stores, value and quantities of, at beginning and end of financial year to be appended to the report of the Comptroller and Auditor General.	1 R. 1878, par. 22 - 2 R. 1879, par. 9 - 2 R. 1880, par. 7 - 2 R. 1881, par. 7 -	225 256 285 318	237 270 301 336	I. I. I. I.
Store account, examination of, by Comptroller and Auditor General.	R. 1882, par. 12 - 2 R. 1883, par. 12 - 2 R. 1884, par. 16 - 2 R. 1885, par. 19 -	359 395 432 470	376 415 448 —	I. I. I. I.
Stores issued to Patent Office, absence of check on.	2 R. 1886, par. 21 -	499	513	I.
Stores issued to Public Departments, to distant places, and to Army in the field, only vouched by Carrier's receipt, marked "Contents unknown."	2 R. 1886, par. 19-20 R. 1887, par. 29 -	499 527	513 546 & 5..6	I. I.
Supplies issued on repayment to the Indian Government and other public institutions.	R. 1874, par. 34 -	153	—	I.
STATUTE:				
Payments in excess of amount fixed by. Question as to whether Appropriation Act can legalise for the year.	1 R. 1875, par. 75 - 2 R. 1883, par. 29-30 2 R. 1885, par. 42	168 398 472	— 417 486	I. I. I.

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STORES;				
Audit of store accounts, Army and Navy - - (*Vide* also Army Stores, p. xxv.) *Vide* also Navy Stores, p. lxxxiv.)	2 R. 1867 - -	108	—	I.
	R. 1868, par. 4 -	110	—	I.
	2 R. 1879, par. 95 -	266	282	I.
	2 R. 1880, par. 43 -	290	311	I.
	R. 1882, par. 12 & 131-32.	359 372	376 386	I.
	2 R. 1884, par. 128-133 & 165.	442 445	460 463	I.
	2 R. 1885, par. 86-89	476	493	I.
	R. 1887, par. 99-100	537	556	I.
Audit of store accounts of Stationery Office -	R. 1882, par. 12 -	359	376	I.
	2 R. 1883, par. 12 -	395	415	I.
	2 R. 1884, par. 16 -	432	448	I.
	2 R. 1885, par. 19 -	470	—	I.
Auditors of, to be to a greater extent independent of the Head of the Department by whom the expenditure is ordered.	2 R. 1867 - -	108	—	I.
Final payment for, on delivery of dock warrant	R. 1874, par. 135 -	162	—	I.
Lent to charitable institutions. Objections to practice.	2 R. 1879, par. 62 -	262	277	I.
Lost. Value, if considerable, and amount recovered to be stated in a footnote to the Appropriation Account.	2 R. 1883, par. 111	406	424	I.
Lost. Treasury authority required, although it may be impossible to fix the responsibility on any individual.	4 R. 1892, par. 63 -	232	248	II
Provided for India and the Colonies. Provision to be made in the Estimates.	R. 1864, par 18-21 -	106	—	I.
Sold or exchanged. Value how to be accounted for. (Store Accounts of Prisons, *vide* "Prisons.")	2 R. 1872, par. 5 -	127	—	I.
	1 R. 1873, par. 7 (4)	141	—	I.
Supplied to another Department. Mode of charge.	3 R. 1881, par. 6 9 -	332	351	I.
Supplied to another Department, value to be repaid, if possible, within the financial year by the Department to which the supplies were issued.	3 R. 1881, par. 15 -	334	351	I.
Undelivered. Payment for, not chargeable to Vote, unless under exceptional circumstances, in which case reasons are to be given in account.	1 R. 1873, par. 7 (2)	141	—	I.
	R. 1874, par. 130-132	162	165	I.
Used by contractor. Mode of charge - -	R. 1874, par. 17-18 -	152	—	I.
	1 R. 1875, par. 13 -	165	—	I.
Value of stock at beginning and end of financial year to be shown in Appropriation Account, Army and Navy.	2 R. 1881, par. 77 -	328	349	I.
	R. 1882, par. 106 -	369	385	I.
	2 R. 1885, par. 86-88	476	493	I.
Store Votes, Army and Navy. Savings on not to be applied to other Votes unless stock of stores has been maintained.	3 R. 1881, par. 14 -	333	351	I.

SUBJECT.	Reference to	Page. Report.	Page. Treasury Minute.	Vol.
SUB-ACCOUNTANTS :				
Date of record of payments by, and payments made by one Department as agent for another.	R. 1874, par. 77–78 -	155	—	I.
	1 R. 1875, par. 65 -	167	—	I.
	2 R. 1876, par. 2 -	185	195	I.
	3 R. 1876, par. 2 -	189	196	I.
	1 R. 1877, par. 53 -	200	215	I.
	3 R. 1881, par. 15 -	334	351	I.
SUB-HEAD, SPECIAL :				
Comptroller and Auditor General to call attention of Parliament, in his Reports, to expenditure placed under.	2 R. 1883, par. 7 and 33.	395 398	413 417	I.
Cancellation of contract - - - - -	2 R. 1884, par. 179 -	447	464	I.
Expenditure occasioned by Departmental mistake.	R. 1882, par. 60 -	364	380	I.
Losses, or expenditure in nature of loss - -	2 R. 1881, par. 60 -	325	347	I.
	2 R. 1884, par. 14 & 62 - - -	432 437	448 & 454	I. I.
	2 R. 1885, par. 84 -	476	—	
Service not provided for in Vote - - -	1 R. 1877, par. 42 -	200	213	I.
	2 R. 1883, par. 9–10	395	415	I.
	2 R. 1884, par. 11 -	432	448	I.
	2 R. 1885, par. 14 & 73 - - -	469 475	482 —	I.
SUB-HEAD :				
Accountants only bound to render their accounts under the sub-heads of the Estimate.	1 R. 1870, par. 15 -	116	—	I.
Expenditure not strictly falling within terms of. Explanatory footnote to be attached to account.	2 R. 1884, par. 9 -	432	448	I.
Excesses on, Treasury authority not obtained -	R. 1887, par. 18 & 20	526	544	I.
If not sufficiently comprehensive, to be extended	R. 1887, par. 3 -	523	542	I.
Transfer from one sub-head to another of a sum which had been charged in a previous year's Appropriation Account pronounced illegal.	5 R. 1890, par. 34 -	133	148	II.
SUPERANNUATIONS AND RETIRED ALLOWANCES :				
Clerk in Central Office of Supreme Court of Judicature retired at increased rate, in order to effect a reduction in establishment. No reduction effected.	2 R. 1883, par. 40 -	399	418	I.
Compassionate allowances and extra statutory pensions :				
Bill prepared to legalise so much of the existing practice as is now extra statutory and can be defined by statute, without danger to the public interest.	R. 1887, par. 68 & 69	532	551	I.
Treasury in future will confine itself to its legal powers.	2 R. 1888, par. 36 -	7	46	II.

SUBJECT.	Reference to	Page. Report.	Page. Treasury Minute.	Vol.
SUPERANNUATIONS AND RETIRED ALLOWANCES—*continued.*				
Certain class of cases remain with regard to which it would be inexpedient to fix by Act of Parliament an absolute limit to the discretion of the Treasury. A list to be appended to the Appropriation Account of the Vote, giving full particulars of all pensions, allowances, and gratuities granted each year which do not fall strictly within the provisions of existing Superannuation Acts.	R. 1887, par. 70 & 71	533	551	I.
Discretionary power of Treasury not to be extended to any new class of cases.	R. 1887, par. 71 -	533	551	I.
Discretionary power which it was the object of the Act of 1887 to abolish revived by the establishment of Compassionate Funds under Votes. Opinion of Committee.	4 R. 1892, par. 28–30	224	240	II.
Extra-statutory pension to an officer equitably entitled to it in consequence of the handing over to Government of the "Mint Compassionate Fund" in 1858.	5 R. 1890, par. 58 -	136	153	II.
List giving particulars of allowances granted, to be appended to the Appropriation Account, distinguishing gratuities granted under special Minutes of the Treasury from those given under statutory authority.	R. 1882, par. 60 - 2 R. 1883, par. 38 - 2 R. 1884, par. 68–69 2 R. 1885, par. 92 -	364 399 438 477	380 418 454 —	I. I. I. I.
Treasury to exercise power of granting extra-statutory allowances in special cases only.	R. 1882, par. 60 - 2 R. 1885, par. 61 -	364 474	380 —	I. I.
Comptroller and Auditor General's view of his duties with regard to extra-statutory allowances approved.	2 R. 1883, par. 38 -	399	418	I.
Comptroller and Auditor General's action in reporting special cases approved.	2 R. 1885, par 61 -	474	—	I.
Opinion expressed, that assumption of discretionary power by the Treasury is unsatisfactory, and that exceptional pensions should be submitted in the Estimates for the judgment of Parliament.	2 R. 1886, par. 46 -	503	519	I.
Compensation and compassionate allowances to be provided for under separate sub-head.	1 R. 1876, par. 58 -	182	193	I.
Compensation for Crown rights erroneously included in "Total cost" statement.	2 R. 1884, par. 72 -	438	454	I.
Deduction not made from pension under 4 & 5 W. 4. c. 24. s. 20, in respect of service on a temporary Commission.	2 R. 1880, par. 22 -	288	306	I.

SUBJECT.	Reference to	Page. Report.	Page. Treasury Minute.	Vol.
SUPERANNUATIONS AND RETIRED ALLOWANCES—*continued.*				
Gratuity to officer receiving a pension out of Inland Revenue Vote on the ground that his retirement was hastened by disease contracted in the Service. Admitted as a very exceptional case.	2 R. 1891, par. 46 -	166	189	II.
Inspectors of Irish prisons. Warrant legalising pensions paid should be issued.	R. 1882, par. 59 -	364	380	I.
Officer in lunacy disabled by permanent infirmity. Opinion of the Lord Chancellor that under the Lunacy Regulation Act of 1862 he was entitled to a pension irrespective of his age or length of service.	R. 1887, par. 76 & 77	533	551	I.
Over calculation of emoluments of Consul at Tunis. Pension revised.	2 R. 1891, par. 44 -	166	189	II.
Over payment to pensioner re-employed (Warder, Convict Service, West Australia) to be recovered.	2 R. 1891, par. 45 -	166	189	II.
Over payments in error. Several small sums passed as non-recurrent and irrecoverable.	5 R. 1890, par. 61 -	136	153	II.
Pension calculated partly on quasi-public service, which would not be deemed public service under the 17th section of the superannuation Act, 1859, admitted on the ground that such service was given prior to the passing of that Act.	R. 1887, par. 74 -	533	551	I.
Pension granted partly on service in the Metropolitan police.	R. 1887, par. 75 -	533	551	I.
Pension granted partly on service in Egypt (case of Mr. Clifford Lloyd).	5 R. 1890, par 57 -	136	153	II.
Pension of officer who has served in more than one Department to be charged to Pension Vote of the Department in which he was serving at the time of his retirement. Cases in which the amount involved is large to be met by a cross reference to the different Pension Votes.	2 R. 1888, par. 38 -	8	47	II.
Pension to divisional magistrate calculated on salary paid at higher rate than allowed by Act.	4 R. 1889, par. 48 -	76	93	II.
Pension to Sir John Kirk on entire service, though during a portion of the time paid by Indian Government.	4 R. 1889, par. 49 -	76	93	II.
Pension at age of 56 to late Resident Councillor at Penang.	4 R. 1889, par. 50 -	76	93	II.
Pensions to two officers under fourth section of 22 Vict. c. 26, who had retired before the offices which they held were placed under that section.	R. 1882, par. 39 -	362	378	I.
Pension to inspector of Shrewsbury and Holyhead-road.	R. 1882, par. 39 -	362	378	I.

SUBJECT.	Reference to	Page. Report.	Page. Treasury Minute.	Vol.
SUPERANNUATIONS AND RETIRED ALLOWANCES—*continued.*				
Pension of prison officers, commutation of. Propriety of charged to Vote.	2 R. 1884, par. 71 -	438	454	I.
Pensions and gratuities to certain prison officers. Correctness of payments.	2 R. 1880, par. 23 -	288	306	I.
Power of Treasury to grant superannuation allowances for periods of service antecedent to the date of Civil Service certificate.	2 R. 1886, par. 23 -	500	514	I.
	R. 1887, par. 78 -	534	551	I.
Professorial posts in the Public Service: Suggestion that Treasury should specify more definitely what offices entitle the holders, to the benefit of Section 4.	2 R. 1891, par. 43 -	166	189	II.
Assistant professor held to be identical with professor for purposes of Treasury warrant.	5 R. 1890, par. 56 -	136	153	II.
Treasury warrants issued under Clause 4 of the Superannuation Act, 1859, are not retrospective. The strict legal interpretation thereof, and the section of the Act under which it is issued. to be adhered to.	R. 1887, par. 72 -	533	551	I.
SUPPLEMENTARY ESTIMATES:				
Should be submitted whenever it is necessary to incur expenditure unprovided for. Postponement of payment of liabilities, in order to avoid excess, strongly condemned.—*Vide also* "Estimates."	2 R. 1891, par. 1-10	157	184	II.
SUPPRESSION OF THE SLAVE TRADE:				
Contract for steam service between Aden and Zanzibar. Question whether expenditure should have been charged to the Vote for Post Office Packet Service.	2 R. 1884, par. 66 -	437	454	I.
Muscat subsidy and Zanzibar agency. Sufficient vouchers not furnished by the Indian Government.	1 R. 1878, par. 48 -	226	238 & 242	I.
Zanzibar agency accounts; delay in rendering of, and suggestion that the accounts should be furnished direct to the Foreign Office instead of through the India Office.	R. 1882, par. 57 -	364	379	I.
	1 R. 1883, par. 8 -	392	411	I.
SUPREME COURT OF JUDICATURE:				
Commissioners of Assize. Scale of fees to -	2 R. 1891, par. 20 -	160	187	II.
Expenses of officers in attendance on judges during the trial of election petitions. Propriety of charge to Vote of expenses incurred before and after trial.	1 R. 1871, par. 7 -	118	—	I.
Redundant clerks on full pay, and not performing any duties.	4 R. 1889, par. 41 -	75	91	II.
Salaries of clerks of judges appointed to try election petitions, classification of.	1 R. 1871, par. 7 -	118	—	I.
Salary of Lower Division clerk in excess of amount fixed by Order in Council.	2 R. 1886, par. 29 -	501	517	I.

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SUPREME COURT OF JUDICATURE—*continued.*				
Scrivenery. Scale of payment for - -	2 R. 1891, par. 21 -	160	187	II.
Scrivenery. Central department of, formed -	4 R. 1892, par. 6 -	220	238	II.
Scrivenery. Objections to farming-out of copyists' work in Registrar's Department.	2 R. 1891, par. 22 -	160	187	II.
	4 R. 1892, par. 6 -	220	238	II.
Stamping documents. Improved system to be introduced for the prevention of fraud.	2 R. 1891, par. 23 -	160	187	II.
Travelling expenses of visitors and masters in lunacy :				
Scale to be regulated - - -	5 R. 1890, par. 44 -	135	151	II.
Settlement of question - - -	4 R. 1892, par. 6 -	220	238	II.
Treasury control over salaries and expenditure of the Courts of Law.	3 R. 1871, par. 11 -	123	—	I.
SUPREME COURT OF JUDICATURE, IRELAND:				
Illegality of any person appointed under 7 & 8 Vict. c. 107, to any office in the Superior Courts of Law in Ireland, exercising the duties of any other office.	2 R. 1883, par. 25 -	397	417	I.
Extra receipts. Calculation of duty receivable under statute not looked upon as a judicial function. Check of Comptroller and Auditor General on, to be facilitated by all necessary information.	4 R. 1892, par. 8 -	221	239	II.
Schedule of salaries and designation of officers -	2 R. 1884, par. 32 -	434	452	I.
Salary allowed to an uncertificated clerk -	2 R. 1885, par. 39 -	471	486	I.
Salary in excess of rate allowed by Act to the senior clerk in the Master of the Rolls office.	2 R. 1885, par. 40 -	472	486	I.
SURPLUSES AND DEFICITS.—*Vide* "Vote."				
SURPLUSES, ARMY AND NAVY VOTES :				
Power given by Appropriation Act to transfer surpluses on one Vote to meet deficits on others within the same Department.	2 R. 1862 - -	99	—	I.
	R. 1864, par. 8–13 -	104	—	I.
	2 R. 1879, par. 78–81	264	279	I.
	3 R. 1889, par. 1–13	62	95	II.
Resolution proposed in Committee of the House sanctioning application of surpluses to meet deficits, to set forth surplus or deficit on each Vote.	2 R. 1879, par. 81 -	265	279	I.
Correspondence between Treasury and Army and Navy Departments relative to application of surpluses to meet deficits, to be printed with Appropriation Account.	2 R. 1879, par. 81 -	265	279	I.
Surpluses arising from postponement of expenditure on works, &c. to be fully explained to the Treasury in the correspondence subsequently to be laid before Parliament.	1 R. 1877, par. 111 -	207	219	I.
	2 R. 1879, par. 79–80	264	279	I.
Surpluses on Store Votes not to be applied to meet deficiencies, unless ordinary stock of stores has been maintained.	3 R. 1881, par. 14 -	333	351	I.
Treasury sanction refused in a case where Admiralty incurred excesses without applying to Treasury for previous sanction. Opinion of Committee on full analysis of case.	3 R. 1889, par. 1–13	62	95	II.

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SURPLUSES, ARMY AND NAVY VOTES—*continued.*				
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On Navy Accounts, 1890–91 - -	- - - -	—	234	II.
Unforeseen excesses. Treasury may give an *ex post facto* sanction.	3 R. 1889, par. 10 -	65	95	II.
SURVEYS OF THE UNITED KINGDOM:				
Maps, delay in payment for, by Landed Estates Court, Ireland.	1 R. 1877, par. 2 -	197	210	I.
	1 R. 1878, par. 3 -	222	234	I.
	2 R. 1879, par. 1 -	255	269	I.
	2 R. 1880, par. 2 -	284	298	I.
	2 R. 1881, par. 3 -	317	334	I.
	R. 1882, par. 2 -	358	374	I.
	2 R. 1883, par. 8 -	395	414	I.
	2 R. 1884. par. 6–8 -	431	448	I.
	2 R. 1885, par. 7 -	468	480	I.
	2 R. 1886, par. 3 -	497	510	I.
	R. 1887, par. 8 -	524	543	I.
	2 R. 1888, par. 2 -	2	38	II.
	4 R. 1889, par. 32 -	74	88	II.
Ditto. Cost to be a first charge on money coming into the Receiver's hand.	R. 1887, par. 8 -	524	543	I.
Stores:				
Balance sheet of stores and stocktaking -	2 R. 1888, par. 3 -	2	38	II.
Stationery stores, inclusion of in Store Account.	2 R. 1888, par. 4 -	3	38	II.
T.				
TELEGRAMS:				
Large expenditure on, for special purposes, to be charged to a separate sub-head.	2 R. 1884, par. 178 -	447	464	I.
TEMPORARY COMMISSIONS:				
Expenditure partly transferred to Army Vote to avoid excess.	2 R. 1881, par. 41–42	322	342	I.
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TENDER:				
Public ceremonials, preparations for. Tenders to be invited from more than one firm.	4 R. 1889, par. 51 -	76	93	II.

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TEST EXAMINATION OF ACCOUNTS:				
Comptroller and Auditor General to report to the Department concerned, the result of his examination, instead of certifying to the correctness of the account.	1 R. 1875, par. 66 -	167	—	I.
TITHE REDEMPTION ACT:				
Expenditure incurred by Land Commissioners to be recovered by Inland Revenue.	2 R. 1888, par. 12 -	3	—	II.
TONNAGE BOUNTIES, &c.:				
Compensation to owners of Dhow wrongfully captured.	2 R. 1885, par. 56 -	474	—	I.
Delay by India Office in making claims for repayment.	1 R. 1878, par. 49 -	227	242	I.
Sub-head "Maintenance of Liberated Africans" to be taken in more specific terms.	2 R. 1872, par. 63 -	133	—	I.
TORPEDOES:				
Payment for incomplete Torpedoes, on certificate of work done.	R. 1874, par. 136 -	162	—	I.
Provision for, in both Army and Navy Estimates.	R. 1874, par. 137 -	162	—	I.
	1 R. 1875, par. 101 -	169	—	I.
	2 R. 1879, par. 48 -	261	276	I.
TOTAL COST OF EACH SERVICE:				
Statement of expenditure under different Votes showing the entire cost of each separate service, including cost of audit, to be appended to the Reports of the Comptroller and Auditor General.	2 R. 1879, par. 35 -	259	274	I.
	2 R. 1880, par. 55 -	293	312	I.
	2 R. 1881, par. 2 -	317	—	I.
	2 R. 1884, par. 2 -	431	—	I.
Office of Works to furnish Comptroller and Auditor General with a statement of expenditure on account of maintenance, repairs, &c., of the different offices.	2 R. 1880, par. 8 -	285	298 & 305	I.
Total and net cost statements. Form approved by Committee.	5 R. 1890, par. 33 -	133	—	II.
TRANSIT OF VENUS:				
Loss of gold coin in "City of Brussels" should have been charged to a special sub-head.	2 R. 1884. par. 62 -	437	454	I.
TRANSFER OF SURPLUSES TO MEET DEFICITS ON VOTES.—*Vide* "Surpluses."				
TRANSFERS:				
Between sub-heads of a Vote of amounts already charged in a previous year's account, illegal.	5 R. 1890, par. 34 -	133	148	II.
TRANSVAAL COMMISSION:				
Financial irregularities and absence of vouchers for expenditure charged.	2 R. 1883, par. 51 -	400	419	I.
	2 R. 1884, par. 89–108	439	457	I.
	2 R. 1885, par. 75 -	475	492	I.
	2 R. 1886, par. 54 -	504	—	I.

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TREASURY:				
Writers appointed to be Lower Division clerks, at salaries in excess of commencing rate laid down by Order in Council.	1 R. 1878, par. 11 -	224	242	I.
Treasury have not discretion to vary salaries fixed by superior authority.	1 R. 1878, par. 11 -	224	242	I.
Responsibility of, for form of Estimates -	3 R. 1888, par. 7 -	22	56	II.
Power of, to sanction inclusion in Account of Unvouched Charges.	2 R. 1888, par. 68 -	12	50	II.
Treasury authority to be obtained for all expenditure of a special character for which provision has not been made in the Vote, or which does not strictly fall within the terms of the Vote, or the description of its sub-heads.	2 R. 1888, par. 23 -	5	43	II.
	3 R. 1891, par. 14 -	170	192	II.
Treasury control over appropriation of voted money, to be exercised only in regard to sub-heads of a Vote, except in case of Army or Navy.	3 R. 1890, par. 4 -	115	137	II.
Waiver of any conditions in a contract which are connected with payment of public money require Treasury concurrence.	2 R. 1892, par. 5 -	206	245	II.
When law officers' opinion is taken on questions involving difficult financial points, cases should be drawn in concurrence with Treasury.	4 R. 1892, par. 55 -	229	252	II.
TREASURY CHEST FUND:				
Regulation of - - - - - -	R. 1857, par. 9 -	91	—	I.
History of, and recommendations for future management.	R. 1856 - -	—	—	
	3 R. 1861 - -	92	—	I.
	1 R. 1862 - -	97	—	I.
Claims in respect of China War outstanding -	2 R. 1875, par. 70 -	180	—	I.
Reduction of amount of fund to a limit of 1,000,000 *l.*	2 R. 1875, par. 71 -	180	—	I.
Specie for services abroad, cost of providing, to be borne by.	2 R. 1884, par. 112 -	441	—	I.
TRUST FUNDS:				
At the disposal of accounting officers - -	R. 1874, par. 54 -	154	—	I.
	3 R. 1876, par. 4 -	190	—	I.
U.				
ULSTER CANAL:				
Compensation paid for right of way. Payment should have been charged to a special sub-head.	2 R. 1883, par. 9 -	395	415	I.
UNDER-SECRETARIES OF STATE:				
Posts coming within scope of Superannuation Act, 1859, and Order in Council of 4th June 1870.	2 R. 1879, par. 4–5	256	272	I.
	2 R. 1880, par. 4–5	285	300	I.

SUBJECT.	Reference to	Page. Report.	Page. Treasury Minute.	Vol.
UNIVERSITY OF LONDON:				
Charge against Vote in respect of expenses of Vice-Chancellor as returning officer in relation to elections for the University.	1 R. 1870, par. 14 -	115	—	I.
More sub-heads of account recommended, but accountant only bound to render his account under the principal sub-head mentioned in the Estimate.	1 R. 1870, par. 15 -	116	—	I.
V.				
VALUATION AND BOUNDARY SURVEY, IRELAND:				
Proportion of costs payable to Exchequer. Delay in making transfer.	1 R. 1877, par. 21 -	198	—	I.
VENDORS' COSTS:				
To be charged to the Vote under which provision is made for the purchase of the property.	2 R. 1883, par. 6 -	395	413	I.
VOTE:				
Advances repayable, not to be treated as a final charge to.	1 R. 1876, par. 67 -	183	194	I.
Annual charges entailed on, by capitalisation of certain Indian Pensions, should have been reported to Parliament.	2 R. 1879, par. 89 -	265	281	I.
Appropriations in aid of.—*Vide* "Appropriations in Aid."				
Deficits on:				
Treasury to be informed at the earliest possible moment.	1 R. 1876, par. 77 -	185	194	I.
Vote for to be taken, even though covered by excess of Appropriations in Aid, over amount estimated to be realised.	R. 1887, par. 88 -	535	552, 555, & 557.	I.
Department charged with expenditure of, to prepare Appropriation Account.	2 R. 1884, par. 92 -	439	457	I.
	3 R. 1891, par. 15 -	171	197	II.
Expenditure:				
Charged as a final payment, though not actually paid, but written off against a counter claim.	R. 1887, par. 108 -	539	—	I.
Divided between two Votes in order to avoid excess.	2 R. 1881, par. 41–42	322	342	I.
Estimated under a particular Vote, not to be charged to that Vote if original purpose of expenditure changed, so as to bring the service under another Vote.	R. 1887, par. 4 -	523	—	I.

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VOTE—*continued.*				
Not provided for in Vote. Explanatory note to be appended to the Appropriation Account.	2 R 1879, par. 8 -	256	269	I.
	R. 1882, par. 6 -	359	375	I.
On a similar service to that for which provision is made in another Vote, cross reference to be made on Estimate of each Vote. *Vide also* "Estimate."	R. 1887, par. 64 -	532	551	I.
In the opinion of the Comptroller and Auditor General, not provided for by the Vote, to be specially reported on by him.	1 R. 1870, par. 17 -	116	—	I.
Within the meaning of the Vote, but not contemplated when the Estimates were framed, to be reported by the Comptroller and Auditor General.	2 R. 1885, par. 12 -	469	482	I.
As a rule to be charged to the Vote of the Department administering the service.	2 R. 1879, par. 24 -	258	272	I.
Excesses on. Committee of Public Accounts to report before Excess Votes are taken.	2 R. 1870, par. 18–19	117	—	I.
	1 R. 1877, par. 52 -	200	215	I.
Excesses on, owing to unforeseen expenditure, to be reported to the Treasury at the earliest possible moment.	2 R. 1873, par. 5 -	159	—	I.
Excess on, caused by tradesmen's claims on account of previous year not having been sent in at the proper time.	1 R. 1886, par. 2 -	496	—	I.
Liabilities increased beyond amount of. Particulars to be given in note to Appropriation Account.	2 R. 1879, par. 20 -	258	271	I.
Money for purchase of land lodged in bank, in the names of trustees, admitted as a final payment, although the conveyance was not completed.	R. 1887, par. 10 -	524	543	I.
Whether to be charged with the salary of an officer employed on the service of another Vote.	R. 1887, par. 57 -	531	550	I.
	2 R. 1888, par. 80 -	13	52	II.
Payment erroneously charged to, not having been paid until the subsequent year.	R. 1887, par. 39 -	528	—	I.
Payments within spirit, but not within terms, of Vote:				
To be charged to a special sub-head -	1 R. 1877, par. 4-7 -	197	211	I.
	2 R. 1883, par. 9-10	395	415	I.
To be submitted for Treasury sanction -	R. 1882, par. 61 -	364	—	I.
To be charged to Vote, although an excess may be thereby caused and not defrayed from Civil Contingencies.	1 R. 1877, par. 4-7 -	197	211	I.

SUBJECT.	Reference to	Page. Report.	Page. Treasury Minute.	Vol.
VOTE—*continued.*				
Payments not within meaning of, to be charged to Civil Contingencies.	2 R. 1883, par. 7 -	395	413	I.
Payments postponed in order to avoid excess on	1 R. 1877, par. 91 -	204	218	I.
	2 R. 1878, par. 18 -	229	244	I.
	2 R. 1885, par. 8 -	469	480	I.
	2 R. 1886, par. 24–27	500	514	I.
	2 R. 1891, par. 2–10	157	184	II.
Postponement of surrender of surplus on, in order that it might be effected by a "Write off" and not by a payment to the Exchequer.	R. 1887, par. 5 -	523	542	I.
Sub-head, new, for expenditure for a specific purpose in previous year, but not spent. Amount should have been re-voted.	2 R. 1872, par. 41 and 62.	129 & 133	—	I.
Statement of probable excess or deficiency on Vote, required by Treasury to be sent in from each Department towards the end of the financial year, to show probable surplus or deficit, when amounts are large on each Sub-head of the Vote.	1 R. 1885, par. 5 -	467	—	I.
Transfer of the Surpluses to meet deficiencies on.—*Vide* "Surpluses, Army and Navy Votes."				
VOTES, NEW GROUPING:				
Amalgamation of Votes, general observations of Committee on.	3 R. 1890 - -	114	137	II.
Army and Navy. Re-arrangement of Estimates, observations and recommendations of Committee.	3 R. 1890, par. 34–41	120	138	II.
Effect of amalgamation in weakening the control of Parliament.	3 R. 1890, par. 3 -	115	137	II.
Effect on responsibility of Accounting Officers -	3 R. 1890, par. 6–7 -	116	137	II.
Effect on continuity - - - - -	3 R. 1890, par. 5 -	115	137	II.
Proposals to alter the number of Votes should be laid before the House in the first instance.	1 R. 1890, par. 4 -	109	—	II.
Voting of the Estimates in Committee of Supply. Questions relating to, regarded as outside the scope of the duties of the Public Accounts Committee.	1 R. 1890, par. 5 -	109	—	II.
Whenever Parliamentary sanction is requisite for an excess on the grant for any object or Service, provision to be made in separate Vote.	3 R. 1890, par. 4 -	115	137	II.
VOTE OF CREDIT:				
Limitation of, to expenditure of current financial year.	2 R. 1872, par. 3 -	127	—	I.
Not to be applied to meet deficits on ordinary grants, and only to be charged with expenditure which can be identified as directly occasioned by or for the event or object to meet which the Vote was taken.	2 R. 1879, par. 91 -	266	281	I.
	2 R. 1880, par. 49 -	292	311 & 313	I.
	R. 1887, par. 123 -	541	554, 555, & 556.	I.

SUBJECT.	Reference to	Page. Report.	Page. Treasury Minute.	Vol
VOTE OF CREDIT—*continued.*				
Advantage of, compared with that of Supplementary Estimate. When fairly definite estimate under general heads of expenditure can be made, a Supplementary Estimate should be presented instead of a Vote of Credit.	2 R. 1880, par. 47-53 R. 1887, par. 121 -	291 541	311 & 313 554, 555, & 556.	I. I.
Definition of expenditure chargeable to -	R. 1887, par. 125–129	541	554, 555, & 556.	I.
Departments have considered a Vote of Credit too much in the light of a sum placed at their disposal to meet expenditure unprovided for, but which it might seem desirable to incur, irrespective of its clear or direct connexion with the object of the Vote of Credit.	R. 1887, par. 129 -	541	554, 555, & 556.	I.
Detailed information and particulars of expenditure to be incurred to be furnished to Treasury by the spending Departments, as early as possible and from time to time.	R. 1887, par. 116, 119, & 121.	540	554, 555, & 556.	I.
Directions of Treasury Minute of February 1880, with regard to submission of a general scheme of expenditure, &c. to be strictly obeyed.	R. 1887, par. 121 -	541	554, 555, & 556.	I.
Egypt and Soudan Expedition - - -	R. 1887, par. 113–129	540	554, 555, & 556.	I.
Form of account - - - - - -	Appendix 1, page 4, 2 R. 1869.	—	—	—
Form of account to be assimilated to that of Navy.	2 R. 1879, par. 92 -	266	281	I.
Expenditure under. Information to be given with account.	2 R. 1880, par. 53 - 2 R. 1881, par. 64 - R. 1882, par. 77 - 2 R. 1884, par. 119–120, & 174–175 -	293 326 366 441 446	311 & 313 348 383 — 464	I. I. I. I.
"Relief of Gordon," issued to Army services, transfer of portion to Navy to meet deficiencies.	1 R. 1886, par. 9–13	496	511	I.
Views of former Committees adhered to with regard to limitations and restrictions which should govern expenditure under the Vote of Credit.	R. 1887, par. 114 -	540	554, 555. & 556.	I.
When necessity for Vote of Credit ceases either by peace being practically assured or otherwise, no fresh expenditure to be incurred.	R. 1887, par. 120 -	541	554, 555, & 556.	I.
W.				
WEST INDIA ISLANDS RELIEF COMMISSIONERS' ACCOUNTS:				
Bill to remit irrecoverable debts, by which Relief Fund will be closed.	2 R. 1879, par. 107 -	268	283	I.

SUBJECT.	Reference to	Page. Report.	Page. Treasury Minute.	Vol.
WOODS AND FORESTS :				
Accounts of Farms in hand - - -	4 R. 1892, par. 58 -	230	244	II.
Commission to Messrs. Clutton & Gore to be on the net receipts.	R. 1887, par. 86 -	535	—	.
Copyists. Work farmed out, practice to be discontinued.	4 R. 1889, par. 38 -	74	90	II.
Land Revenue Income Account. Large balance in hand.	2 R. 1870, par. 13 -	117	—	I.
Law Agent in Scotland, disbursements by and salary of.	1 R. 1871, par. 6 -	118	—	I.
	2 R. 1872, par. 27 -	128	—	.
Lawsuit. Division of Cost of between this Vote and that for Law charges pronounced irregular.	2 R. 1891, par. 15 -	159	186	II.
Legal officers acting for the Crown in Edinburgh. Position of.	2 R. 1876, par. 20 -	187	—	I.
Receivers of Crown Rents to keep separate Banking Accounts.	R. 1887, par. 85 -	535	—	I.
Question of expenditure being voted, and the gross revenue paid to the Exchequer.	R. 1857, par. 2 -	90	—	I.
	3 R. 1869 - -	111	—	I.
	2 R. 1870, par. 12 -	117	—	I.
Sandgate Castle, sale of, question as to claim of Exchequer on portion of proceeds.	2 R. 1886, par. 57 -	504	—	I.
WORKS :				
British cemeteries abroad, maintenance of, to be charged to the Vote taken by the Office of Works.	2 R. 1879, par. 23 -	258	272	I.
Estimates to be framed with care, so that a large unexpended balance and the necessity of a re-vote may be avoided.	2 R. 1885, par. 3 -	468	479	I.
Excess of estimate over expenditure. Post Office and Telegraph Buildings.	2 R. 1884, par. 4 -	431	447	I.
Excess of estimate over expenditure. New Courts of Justice.	2 R. 1884, par. 5 -	431	447	I.
Excess of estimate over expenditure. New works. Estimates to be framed with care.	2 R. 1885, par. 3 -	468	479	I.
Excess of expenditure on Post Office Buildings over amount of imprests received from the Post Office. Office of Works in future to take the Vote.	1 R. 1875, par. 25–27	166	—	I.
Executed under a distinct Vote. No charge in respect of such work to be made on the general Vote, until certificate of completion has been given.	R. 1868, par. 2 (4) -	109	—	I.
Expenditure on, not strictly within terms of the sub-head. Explanatory footnote to account.	2 R. 1884, par. 9 -	432	448	I.
Expenditure on, not within terms of Vote to be charged to a separate sub-head.	2 R. 1883, par. 10 -	395	415	I.
	2 R. 1884, par 11 -	432	448	I.
	2 R. 1885, par. 14 -	469	482	I.

SUBJECT.	Reference to	Page. Report.	Page. Treasury Minute.	Vol.
WORKS—*continued.*				
Expenditure on, within terms of Vote, but not contemplated in Estimate, to be specially reported by Comptroller and Auditor General, and Treasury sanction to be applied for by Department without unnecessary delay.	2 R. 1885, par. 12 -	469	482	I.
Expenditure on, not provided for in Estimate. Reason for the work being undertaken to be explained in a footnote to the account.	1 R. 1870, par. 7 -	115	—	I.
Expenditure on any particular work not to exceed Estimate for the year without sanction of the Treasury.	2 R. 1879, par. 54–55	262	276	I.
Half cost of, borne by Imperial Government. Periodical payments to approximate as closely as possible to half the cost incurred.	4 R. 1889, par. 8–9 -	70	104	II.
New, nature of, to be clearly stated in the Estimates.	2 R. 1879, par. 76 & 86 - - -	264 265	279 280	I. I.
	2 R. 1880, par. 45 -	291	311 & 313	I.
New, not provided for in Estimates, Treasury sanction to be obtained before expenditure is incurred.	2 R. 1886, par. 1 -	495	509	I.
" " Deviations from programme to be watched.	4 R. 1892, par. 1 -	220	236	II.
Postponed in order that the saving might be applied to other services. Treasury authority to be obtained. The correspondence to be printed with the account, and a footnote appended.	2 R. 1869 - -	111	—	I.
	2 R. 1879, par. 80 -	265	279	I.
	2 R. 1883, par. 66 -	402	420 & 422	I.
Sanctioned by Act of Parliament. Estimated cost should not be exceeded unless by authority of Parliament.	2 R. 1880, par. 72 -	296	314	I.
Surrenders, large, on annual Votes for Public Buildings, owing to excessive Estimate for year. Measures proposed as a remedy.	1 R. 1873, par. 24 -	143	—	I.
	R. 1874, par. 20 -	152	—	I.
Undertaken for which no provision had been made, leading to the postponement of payment of liabilities incurred.	2 R. 1891, par. 1–10	157	184	II.
WRECK COMMISSION:				
Sum recovered from an owner should have been treated as an extra receipt.	R. 1882, par. 18 -	360	376 & 387	I.
Z.				
ZANZIBAR ACCOUNTS.—*Vide* "Suppression of Slave Trade."				
ZULU, &c. WARS:				
Payment of balance due by the Natal Government.	2 R. 1883, par. 52 -	400	—	I.

REPORTS OF THE COMMITTEES OF PUBLIC ACCOUNTS, REFERENCE TO PARLIAMENTARY PAPERS.

Report 1857 - - -	No. of	Parliamentary	Paper, 279, Sess. 2, 1857.
First Report 1861 - -	„	„	329, 1861.
Second Report 1861 - -	„	„	367, 1861.
Third Report 1861 - -	„	„	418, 1861.
Fourth Report 1861 - -	„	„	448, 1861.
Fifth Report 1861 - -	„	„	468, 1861.
First Report 1862 - -	„	„	220, 1862.
Second Report 1862 - -	„	„	414, 1862.
Third Report 1862 - -	„	„	467, 1862.
First Report 1863 - -	„	„	286, 1863.
Second Report 1863 - -	„	„	309, 1863.
Report 1864 - - -	„	„	494, 1864.
Report 1865 - - -	„	„	413, 1865.
Report 1866 - - -	„	„	475, 1866.
Special Report 1866 - -	„	„	113, 1866.
First Report 1867 - -	„	„	333, 1867.
Second Report 1867 - -	„	„	519, 1867.
Report 1868 - - -	„	„	452, 1868.
First and Second Reports 1869 -	„	„	87, 1869.
Third Report 1869 - -	„	„	303, 1869.
Fourth Report 1869 - -	„	„	356, 1869.
First Report 1870 - -	„	„	301, 1870.
Second Report 1870 - -	„	„	358, 1870.
First Report 1871 - -	„	„	102, 1871.
Second Report 1871 - -	„	„	138, 1871.
Third Report 1871 - -	„	„	162, 1871.
Fourth Report 1871 - -	„	„	223, 1871.
Fifth Report 1871 - -	„	„	321, 1871.
Sixth Report 1871 - -	„	„	350, 1871.
First Report 1872 - -	„	„	104, 1872.
Second Report 1872 - -	„	„	198, 1872.
First Report 1873 - -	„	„	110, 1873.
Second Report 1873 - -	„	„	290, 1873.
Report 1874 - - -	„	„	242, 1874.
First Report 1875 - -	„	„	107, 1875.
Second Report 1875 - -	„	„	336, 1875.
Third Report 1875 - -	„	„	373, 1875.
First Report 1876 - -	„	„	133, 1876.
Second Report 1876 - -	„	„	207, 1876.
Third Report 1876 - -	„	„	324, 1876.
Report 1877 - - -	„	„	217, 1877.
First Report 1878 - -	„	„	83, 1878.
Second Report 1878 - -	„	„	277, 1878.
First Report 1879 - -	„	„	96, 1879.
Second Report 1879 - -	„	„	186, 1879.

REPORTS:—Reference to Parliamentary Papers—*continued.*

First Report 1880	- -	No. of Parliamentary Paper,	113, 1880.
Second Report 1880	- -	„ „	245, Sess. 2, 1880.
First Report 1881	- -	„ „	111, 1881.
Second Report 1881	- -	„ „	217, 1881.
Third Report 1881	- -	„ „	350, 1881.
Report 1882	- - -	„ „	269, 1882.
First Report 1883	- -	„ „	77, 1883.
Second Report 1883	- -	„ „	187, 1883.
Third Report 1883	- -	„ „	233, 1883.
First Report 1884	- -	„ „	98, 1884.
Second Report 1884	- -	„ „	237, 1884.
First Report 1885	- -	„ „	112, 1885.
Second Report 1885	- -	„ „	267, 1885.
First Report 1886	- -	„ „	83, 1886.
Second Report 1886	- -	„ „	169, 1886.
Report 1887	- - -	„ „	201, 1887.
First Report 1888	- -	„ „	87, 1888.
Second Report 1888	- -	„ „	317, 1888.
Third Report 1888	- -	„ „	405. 1888.
Fourth Report 1888	- -	„ „	417. 1888.
First Report 1889	- -	„ „	73, 1889.
Second Report 1889	- -	„ „	107, 1889.
Third Report 1889	- -	„ „	175, 1889.
Fourth Report 1889	- -	„ „	259, 1889.
First Report 1890	- -	„ „	71, 1890.
Second Report 1890	- -	„ „	157, 1890.
Third Report 1890	- -	„ „	177, 1890.
Fourth Report 1890	- -	„ „	278, 1890.
Fifth Report 1890	- -	„ „	319, 1890.
First Report 1891	- -	„ „	107, 1891.
Second Report 1891	- -	„ „	227, 1891.
Third Report 1891	- -	„ „	361, 1891.
First Report 1892	- -	„ „	106, 1892.
Second Report 1892	- -	„ „	180, 1892.
Third Report 1892	- -	„ „	222, 1892.
Fourth Report 1892	- -	„ „	277, 1892.

REPORTS

FROM THE

COMMITTEES

OF

PUBLIC ACCOUNTS.

REPORTS, &c.

FIRST REPORT.

1888.

THE COMMITTEE of PUBLIC ACCOUNTS have made Progress in the Matters to them referred, and have agreed to the following FIRST REPORT :—

CIVIL SERVICES.

CLASS II.

VOTE 1.—HOUSE OF LORDS OFFICES.

There is a net deficit of 48 *l.* 14 *s.* 10 *d.* on this Vote, caused by the payment of officers, classified under Sub-head B., by quarterly instead of sessional payments, in accordance with the directions of the Parliament Office Committee, on 22nd June 1886.

CLASS III.

VOTE 5.—COUNTY COURTS.

There is a net deficit of 3,260 *l.* 12 *s.* 6 *d.* on this Vote ; this arises from an unanticipated increase in the bankruptcy business of the County Courts during the last three months of the year.

14 March 1888.

SECOND REPORT.

1888.

THE COMMITTEE of PUBLIC ACCOUNTS have considered the Matters to them referred, and have agreed to the following SECOND REPORT :—

CIVIL SERVICES.

CLASS I.

VOTE 1.—ROYAL PALACES.

Q. 136. 1. Your Committee observe that under this Vote, as well as under Vote 15, gratuities have been given which are not strictly covered by the wording of the Grant. They think that the sums may be admitted as charged, but they rely on the Comptroller and Auditor General to bring all such cases to notice.

VOTE 13.—SURVEYS OF THE UNITED KINGDOM.

Q. 86. 2. Your Committee are glad to see that the Amount outstanding for maps supplied to the Land Judges' Court, Ireland, is less than in previous years. They understand, moreover, that the old arrears have been for the most part paid, and that the sum now due represents recent transactions.

Q. 148. 3. The Comptroller and Auditor General calls attention to the absence of any general account or balance sheet of the stock of stores. Your Com-

mittee, however, understand that proper ledger accounts are kept, and that arrangements have now been made for a regular system of stock-taking.

4. It appears that the account taken of stores in the charge of officers at out-post stations does not include Stationery Stores. Your Committee think that it may be worth consideration whether the divisional records of stores might not be so extended as to include Stationery. Q. 122.

VOTE 14.—SCIENCE AND ART DEPARTMENT BUILDINGS.

5. The Comptroller and Auditor General calls attention to an expenditure in 1884–5 of a sum of 137 *l.* 13 *s.* on a refreshment-room, although it had been refused by the Treasury. This escaped attention in consequence of part having been placed under the head of a different New Work, and part under the head of ordinary "Maintenance." Your Committee consider that this work should not have been undertaken without Treasury sanction, and that it should have been clearly shown in the account. Q 154.

VOTE 18.—PETERHEAD HARBOUR.

6. The Comptroller and Auditor General comments on a payment for certain land required for Peterhead Harbour, the purchase-money for which was lodged in a bank on the last day of the financial year. Your Committee concur with the Comptroller and Auditor General that such a payment should not be made a charge against a Vote, unless it is "practically final, and irrevocable." On inquiry they are assured that the deposit made in respect of Peterhead Harbour, under legal advice, constituted, for all practical purposes, a final payment, and as such may be admitted into the account. Q. 185

CLASS II.

VOTE 5.—FOREIGN OFFICE.

7. Your Committee last year called attention to the charges under the head of Messengers' Travelling Expenses, and stated that rules had been laid down which it was hoped would effect considerable economy. They understand that these arrangements are working satisfactorily. Q. 202.

VOTE 8 (1884–85).—PRIVY SEAL OFFICE (1884–85).

8. The sum of 123 *l.* 4 *s.* 3 *d.* referred to in the Report of last year is, in consequence of Lord Carlingford's continued illness, still outstanding. It is desirable that steps should be taken to settle this matter. Q. 203.

VOTE 8.—BOARD OF TRADE.

9. Statutory Authority has now been obtained authorising the payment of the Engineers' Examination Fees to the Mercantile Marine Fund. Q. 205.

VOTE 9.—BANKRUPTCY DEPARTMENT OF THE BOARD OF TRADE.

10. The Comptroller and Auditor General reports a sum of 200 *l.* as not properly chargeable, on account of the absence of Treasury authority. Your Committee understand that sanction has now been given, and that the objection is removed. Q. 206. 310.

VOTE 12.—EXCHEQUER AND AUDIT DEPARTMENT.

11. No further steps have been taken with reference to the audit of the accounts of the Exchequer and Audit Department itself, but the Comptroller and Auditor General has promised to make some proposal which will have for its object the association of an officer outside the Department with the Comptroller and Auditor General. Q. 214.

VOTE 14—.LAND COMMISSIONERS FOR ENGLAND.

12. The Committee understand from the Accounting Officer of the Land Commissioners that the expenditure under the Extraordinary Tithe Redemption Act, 1886, which is due from landowners, will be recovered by the Inland Revenue Department in the same manner as the expenditure under the Public Money Drainage Act. Q. 216.

Vote 19.—Patent Office.

Q. 567. Q. 677. 13. It appears that no record is kept as to spoilt stamps. Your Committee think it necessary that the Treasury should consider whether this should not be done in future.

Vote 27.—Mercantile Marine Fund (Grant-in-Aid).

Q. 1862. 14. The Comptroller and Auditor General calls attention to the unsatisfactory position of the Mercantile Marine Fund, on which there was a deficiency for 1886–87 of 156,980 *l.* Your Committee are informed that, partly by a reduction in expenditure, and partly by an increase of income, this deficiency was reduced last year to 98,000 *l.* The light dues have now been increased by one-sixth, which is estimated to produce 62,000 *l.*, and there is a normal growth of about 20,000 *l.* a year. It is hoped, therefore, that the accounts will thus be brought into equilibrium.

Q. 1893. There has been a long correspondence between the Board of Trade and the Elder Brethren of the Trinity House, the Northern Lights Commissioners, and the Commissioners of Irish Lights, and arrangements have been arrived at with reference to the future expenses, which appear to your Committee to be satisfactory.

Vote 28.—Secret Service.

Q. 276. 15. With reference to the Secret Service Money, the Treasury have proposed that Ministers who are responsible for its expenditure should be required to give a new form of certificate. It is as follows: "I hereby certify that the amount actually expended by me, or under my directions, for Secret Service in the year ended 31st March 18 was *l.*; and that the balance in my hands on the said 31st March was *l.*; and I further solemnly declare that the interests of the Public Service required that the above payments should be made out of the Secret Service Fund, and that they were properly so made."

Q. 276. 16. The Comptroller and Auditor General has not yet expressed his opinion on the sufficiency of the new form; but, considering the nature of the Service on which the expenditure is incurred, your Committee are disposed to consider that the certificate, as amended, answers all reasonable Parliamentary requirements.

Vote 31.—Fishery Board for Scotland.

Q. 280. 17. The Accounting Officer has postponed a payment, in order not to exceed a sub-head, when there was money on the Vote to meet it; he explains that he was anxious to keep within the Vote, but that it was difficult to estimate what the actual expenditure would be. This was an error on his part, but it involves no loss to the Exchequer.

Vote 36.—Chief Secretary for Ireland, Offices.

Q. 285. 18. Your Committee last year adverted to the employment of Mr. Coffey as Secretary to the Inspectors of Irish Fisheries, although he had not obtained the necessary certificate of qualification. They understand that his services have now been dispensed with; and they think that the irregular payments already made in connection with this officer's salary may be admitted.

Vote 38.—Local Government Board, Ireland.

Q 294. 19. The Comptroller and Auditor General calls attention to several outstanding amounts in connection with the "Labourers" and "Public Health" Acts. Your Committee trust that every effort will be made to recover these sums.

Vote 40.—Record Office, Ireland.

Q. 308. 20. In the Public Record Office, Ireland, fees continued to be levied in cash, while in England the receipts of this nature are collected by stamps. It is desirable that the Treasury should consider whether any advantage would be gained by extending the use of fee stamps to this Office.

CLASS III.

VOTE 12.—CONVICT ESTABLISHMENTS IN ENGLAND AND THE COLONIES.

21. Your Committee are glad to observe that the local test examination of the Store Accounts at Portsmouth, Parkhurst, and Portland has proved satisfactory. Steps are being taken to assimilate the Prison Farm Accounts to those of the Manufacturing Department. Q. 319.

VOTE 13.—PRISONS, ENGLAND.

22. The general accuracy of the statement appended to the Appropriation Account has been tested by a local examination of the books at the prisons of Portsmouth, Dorchester, Exeter, and Bristol. At each of those prisons the examination has, for the first time, been extended beyond the cash transactions to stores, both as regards the Manufacturing Department and the General Stores, and your Committee are glad to hear that the result of the examination has proved satisfactory. It seems desirable that the preparation of schemes with reference to certain Prisons Charities should not be unduly delayed. Q. 325.

VOTE 21.—LAW CHARGES AND CRIMINAL PROSECUTIONS, IRELAND.

23. From the Report of the Comptroller and Auditor General on this Vote, and from the correspondence appended to his Report, it appears that the views of the Irish Government as to the necessity for obtaining Treasury sanction are somewhat at variance with recognised rule; and that, in the case of certain items of expenditure connected with legal proceedings, they resented the contention of the Comptroller and Auditor General that Treasury sanction was necessary. Your Committee do not think it can be too much impressed upon Public Departments that, whenever they incur expenditure of a special character for which provision has not been made in the Vote, or which does not strictly fall within the terms of the Vote or the description of its sub-heads, they should represent the circumstances to the Treasury, with a view to obtaining the earliest possible sanction to it, even if, owing to some urgent cause, the sanction only amounts to a covering sanction. Q. 334. Q. 785.

VOTE 28.—COUNTY COURT OFFICERS, &c., IRELAND.

24. The Comptroller and Auditor General raises a question whether it is necessary for Clerks of the Crown and Peace in Ireland, appointed under the provisions of 40 & 41 Vict. c. 56, to obtain Civil Service certificates in order to qualify them for pensions on retirement. It is urged on the one hand that, as the Superannuation Act of 1859 only authorises the grant of pensions to persons who have served "in an established capacity in the permanent Civil Service of the State," and as, according to Section 17 of the Act, no person is to be deemed to have "served in the permanent Civil Service of the State, unless such person . . . has been admitted into the Civil Service *with a certificate from the Civil Service Commissioners*," it follows that such persons as the Clerks of the Crown and Peace, who do not hold certificates, fail to conform with the requirements of the Act. On the other hand, it may be held that, while that section does for the purpose of the Act define permanent Civil Service, yet the Act, under which the Clerks in question are appointed, provides a new, or rather a supplementary definition which may be considered to override the definition in the earlier Act. As, however, the point raised by the Comptroller and Auditor General seems to be open to some doubt, your Committee think it would be desirable that the position of these officers as regards their future claim to pensions should be determined, possibly by a reference to the Law Officers. Q. 351.

25. Salaries have again been paid during the year to certain resident magistrates at rates in excess of those authorised by Act 37 & 38 Vict. c. 23. Your Committee were informed last year that a Bill had been drafted to legalise these payments. Unfortunately, so far as your Committee are Q. 358

aware, no serious effort was made to pass the Bill. The omission to establish the legality of these payments is much to be regretted, and were it not for the personal assurance of the First Lord of the Treasury and the Chief Secretary for Ireland in the House that the Bill will be pressed during the present Session, your Committee would feel bound to take serious notice of the continued irregularity.

Q. 399. 26. As regards the salary and expenses of Colonel Turner, charged to this Vote, two points have arisen. The first has reference to the Sub-Head against which the charge was made. Your Committee consider that they would have been more properly placed under Sub-Heads D., E., and F. The second point raises a more important question, namely, whether the charge for Colonel Turner as a divisional magistrate is admissible at all against the Vote, inasmuch as he did not hold a Warrant of Appointment as a magistrate from the Lord Lieutenant under the powers conferred upon him by 6 Will. 4, c. 13. This qualification, however, relates only to magistrates to whom the scale of salaries fixed by 37 & 38 Vict. c. 23, is applicable ; but your Committee understand that a Divisional Magistrate like Colonel Turner need not be a "salaried magistrate" within the meaning of the latter Act. The office being a subsequent creation was not contemplated by that Statute, and, accordingly, a Warrant of the Lord Lieutenant is not required. As Colonel Turner had not at the time to which the account under your Committee's consideration relates, been appointed a resident magistrate, it would appear that no irregularity with respect to his payment had occurred up to that time ; and they are prepared to admit the charge againt the Vote for 1886-87.

Vote 30.—Constabulary of Ireland.

Q. 422. 27. The Comptroller and Auditor Gencral again calls attention to the fact that one of the divisional magistrates has been granted a special allowance of 255 *l.*, in order to bring his salary up to 800 *l.* per annum. Your Committee remarked on this case last year. It is a similar case to that of the divisional magistrates just alluded to, and your Committee confine themselves to saying that they rely on the promise of the Government that a Bill shall be brought in, and the decision of the House taken on the subject.

Vote 31.—Prisons, Ireland.

Q. 447. 28. A test examination has been made of the Store Accounts at Mountjoy, Richmond, and Kilmainham, and your Committee are glad to report that the result of the examination has been satisfactory.

CLASS IV.

Vote 1.—Public Education, England and Wales.

Q. 466. 29. Your Committee reported last year that the Comptroller and Auditor General claimed to examine the school schedules, on the ground that they are documents "relating to the accounts," and, in his opinion, necessary for a satisfactory audit, which, however, was disputed by the Education Department ; they recommended that in the then current year the Comptroller and Auditor General should have access to the schedules, which would have enabled your Committee to judge how far, under the present conditions of the Code, they are valuable for purposes of audit. The Education Department has not complied with this recommendation, alleging that it would involve additional expense ; but in a letter dated the 1st March they have suggested that the Comptroller and Auditor General should be satisfied with the schedules of a certain number of schools, at any rate in the first instance. The Comptroller and Auditor General has intimated that "he would be prepared to try the experiment with 100 schedules with the necessary back numbers," and your Committee hope that no further delay will now arise.

Q. 505. 30. Your Committee reported last year that a question had arisen in the case of the Friar's Wood Board School, Newcastle-under-Lyme, with reference to a sum of 10 *l.* for the salary of a librarian, and 1 *l.* 19 *s.* 4 *d.* for the purchase of books. The Comptroller and Auditor General was of opinion

that these payments did not fall within the provisions of Section 20 of the Education Act of 1876, while the Education Department, on the other hand, maintained that they were perfectly legal. Under these circumstances your Committee recommended that the Law Officers should be consulted. Some delay has arisen in preparing the case, and their opinion has not yet been received.

VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM.

31. The Comptroller and Auditor General calls attention to a sum of 8 *l.* 10 *s.*, the cost of a guide book, which was included in error under Sub-head F, 10 in the 1884-85 Account, and which was disallowed by the Public Accounts Committee. Some correspondence has subsequently taken place between the Treasury and the Department, and will be found in the evidence. The Treasury have, on receiving further explanation from the Accounting Officer, intimated their readiness to relieve him of the liability in respect of this sum; and your Committee are of opinion that the amount may now be remitted. Q. 507.

VOTE 10.—PUBLIC EDUCATION, SCOTLAND.

32. The Comptroller and Auditor General calls attention to the payment in certain Elementary Schools of fees exceeding 9 *d.* a week per scholar. It is now admitted that such excess payments are illegal, and your Committee understand that they will no longer be continued. The Treasury, however, are prepared to assent to the request of the Education Department that repayment of the grants already made should not be demanded. Q. 81.

33. By Section 19 of the Education Act of 1876, it is provided that the ordinary annual Parliamentary grant to a school shall not exceed the greater of these two sums, viz.:— Q. 819.

a. The amount of 17 *s.* 6 *d.* per child in average attendance.
b. The statutory income of the school;

the only exceptions permitted being schools situated in the counties specifically mentioned in Section 67 of the Act of 1872, viz., Inverness, Argyle, Ross, and Orkney and Shetland. The Scotch Education Department have, however, issued a Minute adding Caithness and Sutherland to the excepted counties. The Comptroller and Auditor General questions the legality of this Minute. So far as the present account is concerned, only one school has been affected by the Minutes, viz., the Halkirk Public School, Caithness, and the amount involved is but small, viz., 2 *l.* 4 *s.* It has been sanctioned by the Treasury, and your Committee do not think it necessary to insist on its repayment. They consider, however, that the opinion of the Law Officers should be taken before any further payments are made under the Minute.

34. It also appears that in cases where the school-rate exceeds 3 *d.* in the pound it is the practice of the Scotch Education Department to ignore the "whole produce" of the whole actual rate levied, and to take as the basis of calculation the estimated produce of that portion of the actual rate which is equivalent to 3 *d.* in the pound only. Q. 849..

35. The Comptroller and Auditor General expresses doubts as to the legality of this, and the opinion of the Scotch Law Officers has consequently been taken. They regard the question as one of some difficulty, but are disposed to consider that the practice of the Department is not at variance with the statute. Your Committee consider therefore that the payment may be admitted. Appendix No. 2.

CLASS V.

CLASS VI.

VOTE 1.—SUPERANNUATION AND RETIRED ALLOWANCES.

36. Your Committee reported last year that a Bill had been prepared for the purpose of legalising so much of the existing practice as was extra-statutory, and could be defined by statute without danger to the public service. This Bill has now become law, and the Treasury have given notice that their Q. 878.

future action in these matters will be strictly governed by the undertaking given that "if the extended powers thereby created were conferred upon them, all further exercise of discretion would cease, and the Treasury would thenceforth, in granting pensions and gratuities, confine itself to its legal powers." This undertaking is satisfactory to your Committee.

VOTE 2.—MERCHANT SEAMEN'S FUND, PENSIONS, &c.

Q. 906. 37. The amendment of the Act of 14 & 15 Vict. c. 102, recommended by the Public Accounts Committee in 1883, has now been enacted by the 50 & 51 Vict. c. 62, and the practice of the Board of Trade on the point at issue is now therefore in harmony with the law.

CLASS VII.

REVENUE DEPARTMENTS.

VOTE 1.—CUSTOMS.

Q. 888. 921. 38. The Comptroller and Auditor General raises a question with reference to the apportionment of Superannuation Allowances. A similar question was raised under Class VI., Vote 1. The Treasury are of opinion that, when an officer has served in more than one Department, the whole of his pension may be charged to the Vote for Pensions of the Department in which he was serving at the time of his retirement. Your Committee admit that this arrangement is an administrative convenience, and think that it may be adopted in all ordinary cases; while cases, in which the amount involved is large, might be met by a cross-reference to the different Pension Votes.

Q. 924. 39. The receipt side of this account has been subjected to a test examination at the Custom House in London, and the payment side to a detailed examination. In both cases the result has been satisfactory.

Q. 928. 40. The Comptroller and Auditor General calls attention to the mode of dealing with light gold. Your Committee are informed that light gold tendered in the Long Room in payment of fees is duly cut and defaced in accordance with the law. At the baggage stations it is impossible to test and weigh the coin tendered by passengers. They are, however, subsequently tested, and those found to be below weight are cut and defaced.

VOTE 2.—INLAND REVENUE.

Q. 940. 41. The receipt side of the Revenue Account has been subjected to a test examination in London, Edinburgh, and Dublin, and the payment side to a strictly detailed examination, and the result has been satisfactory.

VOTE 3.—POST OFFICE.

Q. 943. 42. The Comptroller and Auditor General objected to the payment of extra allowances to the Inspector of Mail Carts in the Metropolis. In consequence of explanations subsequently given he has now withdrawn his objection. In this case, as in several others, some inconvenience has been caused by the fact that the inquiries of the Comptroller and Auditor General have been left for a considerable time unanswered, in consequence, as your Committee are informed, of the illness of an officer in the Department.

Q. 947. 43. The Comptroller and Auditor General calls attention to the rate of payment of a constable engaged at Ludgate Circus, for which the necessary authority had not been received. This has now been obtained.

Q. 957. 44 Under Law Charges are included various payments to officers of the Department on leave summoned to give evidence in Post Office cases tried at the Central Criminal Court. Your Committee understand that the general question of payments to Post Office officers in respect of expenses incurred by them, when they are summoned while on leave to return to their official duties, is now under the consideration of the Treasury and the Post Office.

45. The Comptroller and Auditor General calls attention to the payment in certain cases of additional wages without Treasury authority. The necessary sanction has now been obtained, and the Post Office admit that application should have been made at an earlier period. Q. 984.

46. Under the head of Conveyance of Mails is included a sum of 245 *l.* 2 *s.* 4 *d.* for the conveyance of the Parcel Post between Liverpool and Ramsay and Douglas, and the Comptroller and Auditor General suggests that this payment would form a more appropriate charge against the Packet Service Vote in the same manner as the cost of the service between Liverpool and the Isle of Man is charged. The Post Office explain that the parcels are charged to this sub-head because it is a sub head in the Vote out of which the cost of conveyance of letters by private ship is defrayed, that these parcels are in the nature of letters sent in that way, that they have no control over the packets, and that private letters are kept under one Vote ; contracts under the other. Your Committee are satisfied to leave the classification of this expenditure to the Post Office itself. Q. 1008.

47. The account in respect of Postal and Telegraph Revenue has been subjected to a test examination, and the result has been generally satisfactory. Q. 1034.

48. The Comptroller and Auditor General calls attention to the fact that the Post Office continue to receive from, and issue to, the public, light coin. This practice is admitted by the Post Office. They allege, however, that if they were to clip all light gold received, the inconvenience to the public would be intolerable, and that the business of the Post Office would be impossible if light gold received in the course of business were not to be re-issued. Your Committee consider that there is much difference between the reception and the re-issue of light sovereigns. It may be admitted that to clip all light gold tendered by the public would cause intolerable inconvenience, and there may be cases in which the re-issue of light sovereigns may be excusable, but they cannot approve the systematic disregard of the law in this respect. If the law had been more strictly observed in the past, it would have produced a very considerable effect in preventing the gold coinage from falling into its present unsatisfactory condition. Q. 1035.

VOTE 5.—POST OFFICE TELEGRAPHS.

49. The question of extra pay and travelling allowances to the officers of the Postal Telegraph Department is still under the consideration of the Treasury. Q. 1068.

50. As regards the audit of the Store Accounts the Postmaster General has intimated his willingness to afford the necessary facilities to the Comptroller and Auditor General. Q. 1077.

51. The attention of your Committee has been called to the late delivery of some of the Appropriation Accounts. They concur with the Comptroller and Auditor General that it is an important matter that the audit should follow as closely as possible upon the transactions of the account, and that with this view every effort should be made to expedite the delivery of the periodical and Appropriation Accounts.

CONSOLIDATED FUND. Q. 1083.

COMMISSIONERS OF THE PUBLIC WORKS LOAN ACCOUNT, IRELAND.

52. Under the head of Public Works Loan Commissioners' Accounts, your Committee regret to observe that there are considerable arrears. They are assured, however, that all possible steps have been taken to reduce them as far as is practicable. Q. 1125.

ACCOUNTS OF THE COMMISSIONERS OF PUBLIC WORKS, IRELAND.

53. Under this head, also, the arrears are considerable and of long standing. Your Committee are informed that a new Chief Crown Solicitor has been appointed, and that his assistant, located in the buildings of the Irish Board of Works, is to act as the solicitor to the Board. The responsi- Q. 1127.

bility for all proceedings connected with loans will now rest with one officer, whose duty it will be to report periodically and regularly to the Board of Works, stating (1) What loans are in arrear; (2) What steps he is taking to enforce payment; and, (3) If payment is not being enforced, what reasons there are for staying his hand. These reports will be submitted to, and considered by, the Treasury, and your Committee hope that, in consequence of the action thus taken, the recovery of loans in arrear will be accelerated, and the whole system placed on a more satisfactory footing.

Q. 1207

GREENWICH HOSPITAL.

Q. 1202.

CHELSEA HOSPITAL.

CIVIL CONTINGENCIES FUND.

Q. 1192.

54. The Comptroller and Auditor General calls attention to certain advances, amounting to 2,770 *l.*, which were outstanding at the close of the account. These have since been repaid out of the Vote for Royal Parks.

TREASURY CHEST.

Q. 1209. 1214.

WOODS, FORESTS, &c.

ARMY APPROPRIATION ACCOUNT.

Payments by India for Home Effective Charges.

Q. 1215.

55. The basis on which the Indian Government should pay for the Home Charges has not yet been decided, but steps are being taken to arrive at a settlement.

Paymasters' Accounts.

Q. 1261.

56. Your Committee are glad to learn that the Secretary of State for War has experimentally instituted a system of monthly accounts; accounts so rendered, if found to be practicable, will, in the opinion of your Committee, be an improvement on the present system.

Q. 1266.

57. With reference to the deficiency of 4,249 *l.* in the accounts of the late Paymaster of the Royal Engineers at Chatham, which was the result of the frauds commenced some years ago, it appears that the balances shown in the Account rendered to the War Office were not checked with those presented to the inspector. Your Committee are surprised that no such comparison should have been made. They regard it as essential to secure an effective check, and they understand that it will be instituted in future. Paymaster Browning has been prosecuted and convicted, and your Committee consider that the amount may now be written off.

Aides-de-Camp to the Lord Lieutenant of Ireland.

Q. 1370.

58. The Comptroller and Auditor General adverts to the fact that the Aides-de-Camp to the Lord Lieutenant receive 200 *l.* a year each from Civil Votes. Your Committee believe that these officers are in the habit of performing civil as well as military duties; and they do not therefore think it necessary to make any change in the present arrangement.

Unauthorised Charge in South Africa.

Q. 1350.

59. The Comptroller and Auditor General calls attention to an unauthorised charge of 13 *l.* 3 *s.* paid in excess of regulations to certain officers in South Africa. The Treasury are of opinion that under the circumstances this should be treated as an irrecoverable sum, and written off; and your Committee concur in this view.

Unvouched Charge.

Q 1369.

60. In the expenditure on account of the pay of Indian Native Troops is included a sum of 431 *l.* 9 *s.* 10 *d.*, for which no vouchers have yet been received. The War Office are in communication with the India Office on the subject.

FUNERAL EXPENSES.

61. Charges on the Vote are at present raised for the funeral expenses of Warrant Officers, Non-commissioned Officers, and Soldiers, whether or not they leave property adequate, or partly adequate, to discharge such expenses. The Comptroller and Auditor General observes that the 4th Section of the Regimental Debts Act of 1863, declares that an Officer's or Soldier's funeral expenses shall be considered the first preferential charge on his personal property, and be payable thereout in preference to all other debts and liabilities. The War Office regard the provision in the Act of 1863 as neutralised by the Parliamentary Vote for funeral expenses. They admit, however, that there can be no doubt that, at the time when the Regimental Debts Act was passed, it was intended that the funeral of a soldier should be chargeable against his effects. Q. 1407.

62. Your Committee concur with the Comptroller and Auditor General and the Treasury, that, if the Secretary of State thinks it expedient to continue the present practice, which involves a departure from the terms of the Act, the Act should be so amended as to be brought in harmony with, and to give Parliamentary authority for, the practice.

MAINTENANCE OF LOCAL FORCE AT SUAKIM.

63. The payment of 58,000 *l.* on account of the Force at Suakim has been treated as a Grant in Aid, though the Vote was originally described as one for "Pay, Clothing, and other Charges;" but the Comptroller and Auditor General, while thinking it right to call attention to the subject, considers that as there was evidence in other correspondence presented to Parliament, that it was intended as a Grant in Aid, it might be so treated, and your Committee concur in this view. A further question, however, arises as regards the Stores. It appears that a part of the Store Vote, the exact amount of which is not ascertainable, was applied in equipping and supplying the Suakim native garrison with stores, and that accordingly there was a larger contribution made out of Imperial Funds towards the military expenses of the Egyptian Government in 1886-87 than Parliament was led to believe at the time when the claims of the Egyptian Government were settled. Your Committee understand that the matter is being investigated by the Treasury; and in the absence of further information they reserve their opinion on the transaction. Q. 1424. Q. 1444. Q. 1835.

COLONIAL CONTRIBUTION.

64. No further steps have been taken with reference to the effect which the depreciation of the dollar and the rupee has had on colonial contributions, but it is understood that a Committee is at present considering the subject. Q. 1445.

YEOMANRY CAVALRY.

65. The Comptroller and Auditor General observes that 2,487 yeomen were disqualified by not having gone through the necessary number of drills. The War Office admit that this is so; they explain, however, that there had been a misunderstanding on the part of the commanding officers of the yeomanry, and that the drills had not in all cases been properly recorded. The Treasury have consented that the charge should be passed on condition that the regulations are made more clear, and after hearing the explanation of the War Office, your Committee under the circumstances recommend that the payment be sanctioned. Q. 1446.

66. The Comptroller and Auditor General also calls attention to the fact that the allowance for clothing and appointments appears to have been paid in respect not only of some men who were sick or on leave, but also for some who were not actually on the strength of the regiments. The War Office explains that these men had been on the strength of the regiments, but had been subsequently struck off. There appears to have been some misunderstanding owing to the regulations not having been very clearly worded, and your Committee are informed that they will be amended. Q. 1456.

67. As regards the balances in the hands of commanding officers, it is proposed that in future wherever there is a substantial balance, a separate banking account shall be kept.

Unvouched Charges.

Q. 1470 68. As regards certain charges for which the vouchers were not forthcoming, the Comptroller and Auditor General observes that it is his duty, under the 27th Section of the Exchequer and Audit Departments Act, to determine whether payments are or are not adequately supported by proofs of payment. The Treasury do not question the right of the Comptroller and Auditor General to determine the point ; but they hold that it is within their province to sanction the inclusion in the account of a payment for which vouchers may not be forthcoming, provided that they are satisfied as to the *bona fides* of the payment ; thus substituting their own sanction for the missing voucher, and placing the payment in a position to be admitted by the Comptroller and Auditor General if he thinks fit. It appears that the Comptroller and Auditor General is satisfied with the explanation ; and that, consequently, no real conflict of opinion exists.

Cost of Forage.

Q. 1594. 69. A correspondence has taken place between the War Office and the Treasury with reference to the cancellation of a receivable order for payment of 250 *l.* The payment was to have been made by a Liverpool contractor in consideration of the bad quality of some hay which he had delivered. He subsequently became bankrupt ; and as the War Office were advised that there was no reasonable prospect of a successful action at law against him, the cancellation of the receivable order became the only alternative. In order to mark their sense of dissatisfaction with the proceeding, the Treasury withheld their consent until the whole subject had been brought before your Committee, who concur that the order may now be cancelled.

Q. 1534. 70. A sum of 16,546 *l.* 1 *s.* 5 *d.* has been charged to the Vote for Egyptian Expenditure, in respect to which vouchers were not forthcoming at the date of the Comptroller and Auditor General's Report. Vouchers have since been received for 9,521 *l.* which will now be an admissible charge against Army Votes. The remainder must await the result of further investigation.

Contracts.

Q. 1504. 71. An important question has arisen between the Comptroller and Auditor General and the War Office as to the powers and functions of the Comptroller and Auditor General under the Exchequer and Audit Departments Act of 1866. For instance, in one case a contract was entered into with Messrs. Thorp & Sons for ribbon at 14 *s.* This was subsequently cancelled, and another contract has been made with Messrs. Davies for similar ribbon at 20 *s.*, thus involving a loss of public money, for which there does not appear to have been any real necessity. The Comptroller and Auditor General requested an explanation, which was refused by the War Office on the ground, as stated in this letter of the 21st May 1887, that the Exchequer and Audit Departments Act does not empower the Comptroller and Auditor General to enter upon matters of administration.

72. It is, no doubt, difficult in all cases to draw a distinction between questions bearing directly on audit matters and those which may trench upon the administrative functions of the Secretary of State. At the same time if, in the course of his audit, the Comptroller and Auditor General becomes aware of facts which appear to him to indicate an improper expenditure or waste of public money, it is his duty to call the attention of Parliament to them, and under these circumstances it may often happen that a few words of explanation may save much time and labour.

Vote 19.—Retired Pay.

Q. 1676. 73. The Comptroller and Auditor General calls attention to two cases in which, in his opinion, the Vote on retired pay was insufficiently supported by Treasury authority. But in one case the officer is dead ; and, in the other, circumstances have since occurred which will prevent the pension in future being drawn.

A DISALLOWED CHARGE.

74. An amount of 23 *l.* 6 *s.* was reported as inadmissible in the Army Appropriation Accounts of 1884–5, and the Public Accounts Committee having concurred in the opinion of the Comptroller and Auditor General that the charge was improperly raised against the Vote, it was consequently disallowed. The Treasury subsequently approved the admission of the sum in 1886–7, as a loss irrecoverable, and the Comptroller and Auditor General remarks that it would have been more consistent with respect for the decision of your Committee to have provided in some special manner for the charge. The Treasury admit that the proper course would have been to re-submit the case to the Public Accounts Committee last year, before the Accounting Officer was relieved of his liability. Q. 1684.

VALUATION OF RESERVE STORES.

75. As regards the valuation of stores in reserve the Comptroller and Auditor General suggests two alternative forms of certificate ; and these are now under the consideration of the War Office. Q. 1686.

NAVY APPROPRIATION ACCOUNT.

OUTSTANDING QUESTIONS.

76. The Comptroller and Auditor General raised the question last year whether a revised code of marine instructions should not be established by an Order in Council. Your Committee understand that the Admiralty, having further considered the question, has agreed to the suggestion, and an Order in Council is about to be submitted to the Treasury. Q. 1901.

77. The case of a Lower Division Clerk, who was in receipt of a pension from Greenwich Hospital Funds, has been again before your Committee. In the opinion of the Law Officers the pension ought, under the terms of the Act 28 & 29 Vict. c. 59, to have been deducted from the salary of the Clerk. Looking to the peculiar disability under which the individual lay, and to the fact that, when he accepted employment as a Lower Division Clerk, the effect of the Greenwich Hospital Act was not understood, the Treasury have decided to ask Parliament to relieve him of the liability of refunding his extra-statutory salary received in the past, and likewise to enable him to receive his pension by way of addition to, instead of as part of, his emoluments as Lower Division Clerk. Q. 1902.

EXPENDITURE PROVIDED FOR BY THE ESTIMATES, AND SUPPLEMENTARY ESTIMATE.

78. The Comptroller and Auditor General suggests the advisability of some fixed and recognised standard, at which, under ordinary circumstances, reserves of Stores should be maintained.

79. In the view of your Committee it must rest with the Departments to determine, from time to time, as a matter of administration the proper amount at which the reserves of Stores should be maintained ; but the Comptroller and Auditor General may render useful service in calling attention to any material differences of these reserves at the end of the financial year as compared with the previous year, in so far as they affect the naval or military outlay shown in the Appropriation Accounts.

NAVAL OFFICERS EMPLOYED AT THE ADMIRALTY IN THE INTELLIGENCE DEPARTMENT.

80. The pay of certain Officers has been charged to Vote 1, which applies to Pay and Allowances of Officers, although they were employed from April 1886 to January 1887 in the recently created Naval Intelligence Department, which would come under Vote 3. It is no doubt desirable, as a general rule, that the Vote which receives the benefit of any service should be charged with it ; but, in the opinion of the Treasury, it is essential that the charge in the Appropriation Account should be strictly classified in accordance with the Estimates in which provision was made for the charge ; and your Committee consider that the payment in question may be admitted. Q. 1915.

Receipts from India for the Services of Her Majesty's Ships in Indian Waters.

Q. 1917. 81. As regards the annual subsidy paid by the Government of India to the Admiralty for maintenance of a Naval force in Indian Waters, your Committee understand that the Admiralty are about to agree to the continuance of the arrangement for the year 1886-87 and 1887-88, whereby a subsidy of 70,000 *l.* will be payable in respect to both those years, and a subsidy of 38,500 *l.*, plus a few extra charges, for the year 1888-89.

Wages at Naval Yards Abroad.

Q. 1931. 82. The Comptroller and Auditor General calls attention to some cases in which it appears that no reductions have been made from wages of men employed in respect to lost time. It is admitted that the course adopted in these cases was not in accordance with the regulations, and instructions have been issued to the various Naval yards abroad on the subject. The question of the sufficiency of the check on this expenditure should receive the consideration of the Admiralty.

Salaries of Establishment at Portsmouth Dockyard.

Q. 1956. 83. It appears that two head-masters of the dockyard school were paid concurrently in the March quarter of 1887. There was a delay in effecting the necessary arrangement, as after the new appointment had been made it was found that there was a difficulty about awarding a pension to the retiring head-master after the new appointment had been completed. Indeed it was necessary to await the passing of the Superannuation Acts Amendment Bill of last Session; under these special circumstances he was not required to refund the amount representing the difference between his salary and pension during the time which elapsed between the appointment of the new head-master and the passing of the Amendment Act, and your Committee are prepared to allow the charge.

Advances to Contractors for Armour Plates.

Q. 1960. 84. The Comptroller and Auditor General calls attention to certain advances made to contractors on the last day of the financial year, which had not become payable under their contracts.

Q. 1963. Your Committee expressed their opinion last year that such advances required to be carefully watched, and should only be made in special cases. They concur with the Treasury that such payments would be admissible "when they are made on account of work which forms part of the authorised programme of the year, for which Parliament had provided in the Grant, and when otherwise payments would be postponed from one year in which provision has been made, into another year in which provision has not and could not have been made." Such advances should, however, only be made when the amounts will shortly become payable, and on work which has actually become the property of the Crown. Interest should also be charged for the period intervening between the date at which the advance is made, and that at which it became legally due.

85. As regards the advances made this year, your Committee are assured that the payments were made on certificates that the work was actually done, and was duly taken over as the property of the Crown.

Q. 1962. 86. The advance of 61,163 *l.*, made to Sir J. Brown & Co. on the last day of the financial year, includes, however, a sum of 32,453 *l.* for armour plates which appears to have been provided for in the estimates of the following year, 1887-88.

Q. 1975. 87. It must also be observed with reference to this advance, that not only had a supplementary estimate of 65,000 *l.* been taken, which would not have been necessary if it had not been made, but that, over and above this, it caused an excess upon Sub-head B. of Vote 10 of 19,375 *l.* 19 *s.* 4 *d.* Your Committee consider that, under these circumstances, this payment does not conform to the conditions above laid down.

Q. 1968. 88. It would appear, moreover, that Parliament was asked to provide for the payment of this sum of 32,453 *l.* twice over. If it was considered desirable

to place the sum in a supplementray estimate, the facts should have been placed clearly before the House of Commons, and a corresponding deduction made from the estimates already presented for the ensuing year, but not then voted.

ADVANCES FOR TORPEDOES.

89. Two advances of 16,190 *l.* and 13,431 *l.*, respectively, for torpedoes, were made to Messrs. Greenwood and Batley, on the last day of the financial year. Your Committee are informed that the work done was fully sufficient to justify the payment, and that in the absence of torpedo ranges, which are now being provided, it was for the convenience of the Government that the torpedoes should remain in the hands of the contractors. Q. 2112. Q. 2331.

ADVANCES TO SIR WILLIAM ARMSTRONG & CO. FOR GUN MOUNTINGS.

90. Payments in advance have also been made to Sir William Armstrong & Co. to the amount of 287,800 *l.*, of which 76,000 *l.* was paid on the two last days of the financial year. Q. 2115.

91. In this case also the payment was made in respect of work actually done, and appears to conform to the conditions under which an advance to a contractor is admissible. The Comptroller and Auditor General suggests, however, whether to meet such cases provision could not be made in the agreements themselves for the payments of instalments, on the completion of certain specified portions of the work; and, secondly, whether the time for completion and delivery could not also be specified in the agreements. Appendix, No. 3.

92. The Comptroller and Auditor General points out that the Admiralty had not yet received certain gun-mountings for which payment had been made from Navy Votes. Your Committee are informed that 254 out of 257 gun-mountings and torpedo carriages, on account of which the payments in question were made, have been received, and the remainder are expected very shortly. Q. 2112.

PAYMENT FOR ARMOUR PLATES FOR TESTING STEEL PROJECTILES BELONGING TO WAR OFFICE.

93. A difference of opinion has arisen between the War Office and the Admiralty with reference to a liability for a charge of 1,544 *l.* 1 *s.* 9 *d.* for plates for testing steel projectiles, and the Comptroller and Auditor General has reported that, in his opinion, the sum is not properly chargeable to Navy Votes. The general rule has been that the Department which pays for stores should also pay for the cost of testing them, but, in this instance, the Treasury considered that there were reasons for departing from the rule, and they sanctioned the inclusion of the charge in the Supplementary Estimates for the Navy. This was accordingly done, and the objection of the Comptroller and Auditor General is thereby removed. He points out, however, that the fact was not shown in the Vote itself; and it seems desirable that supplementary estimates should in future show, in somewhat more detail, the actual services for which they are required. Q. 2080.

STORES LOST BY SHIPWRECK.

94. The Comptroller and Auditor General refers to a loss of 9,497 *l.* for stores, shipped in the "Zoe," and to the practice of the Admiralty not to declare value on shipment, but to stand on the statutory limit of 8 *l.* per ton, which sometimes, as in the present case, is attended with pecuniary loss to the Department. The Admiralty, however, are of opinion that they are enabled in consequence to obtain their freight on more favourable terms, and that, on the whole, there is a balance of advantage. Q. 2092.

ARMOUR-PIERCING PROJECTILES.

95. Under Sub-head M. of Vote 10, Section 2, a payment of 11,705 *l.* 11 *s.* for armour-piercing projectiles, has been charged to Navy Votes, the projectiles themselves having been delivered to the War Office. Some correspondence has been taken with reference to the mode of accounting in such cases, and the matter is still under consideration. Q. 2137.

Pensions and Gratuities to Seamen and Marines.

96. The Comptroller and Auditor General calls attention to the absence of declarations required by the Annual Appropriation Act, in the case of pensions and gratuities to seamen and marines. It was originally intended to propose an amendment of the Appropriation Act, so that the law should
Q. 2168. conform to the practice; but, on further consideration, the Treasury thought it better that the practice should be made to conform to the law, and a form of declaration has now been approved by the Treasury.

Vote 14.—Pattern Room Expenses.

97. Under Sub-head H. H. are included three sums amounting to 143*l*. 8*s*. 3*d*., incurred in fitting up the Admiralty Pattern Room, Great Queen-street. This expense ought to have been borne by the Office of Works, but the
Q. 2168. Admiralty have explained that when the Office of Works withdrew their men the rooms were unfit for the reception of patterns, and that it was imperative to take prompt action in order to get them ready for exhibiting patterns of goods to be bought on the annual requisitions. The expenditure was clearly irregular, and even if the Admiralty regarded it as necessary under the special urgency of the case, your Committee are of opinion that Treasury sanction should have been applied for. They think, however, that the amount may now be admitted.

Balance Sheet.

Q. 2186. 98. Included in the sum of 1,664,468*l*. 15*s*. 2*d*., shown as due by Paymasters, are two amounts of 3,818*l*. 2*s*. 1*d*. and 3,475*l*. 3*s*. 2*d*. respectively, which have been embezzled by the late Assistant Paymasters of Her Majesty's ships "Helicon" and "Espoir." Both these persons have been convicted and sentenced. The amounts are irrecoverable, but the Treasury before writing them off thought it desirable to receive detailed accounts of the circumstances in each case. These have now been received, and these sums may be written off.

Unclaimed Effects of Deceased Seamen and Marines.

Q. 2212. 99. Your Committee last year expressed an opinion that it would be desirable to arrive at an early settlement as to the manner in which unclaimed effects of Deceased Seamen and Marines should be dealt with. They understand that the question is still under the consideration of the Board of Admiralty, and that they are preparing a minute, which will shortly be submitted to the Treasury.

STORE ACCOUNTS.

Store Accounts of the Army.

Q. 1707. 100. In conformity with the arrangements contained in the Treasury Minute of the 15th November 1886, which was under the consideration of your Committee last year, the Comptroller and Auditor General has this year for the first time submitted to Parliament Reports on the Army and Navy Store Accounts.

These Reports, as explained by the Comptroller and Auditor General, have had for their object to show, so far as the test examination applied has been able to ascertain the facts.

1. Whether regulations exist which appear to be calculated to secure within the Department an efficient control over the receipt and disposal of Stores.

2. Whether the regulations laid down are duly enforced.

For the purpose of this examination, so defined, a sufficient staff has been provided, and it will be continued from year to year.

Writing off Deficiency of Stock.

101. The Comptroller and Auditor General observes that the Director of Artillery Stores appears to have been regarded as the officer competent
Q. 1719. to write off deficiency of stores, but that this would seem to be incon-

sistent with the War Office Memorandum laid before the Committee on Army Estimates in 1887. Under the re-organisation of the office new rules have been drawn up, and these are still the subject of correspondence between the War Office and the Treasury.

EQUIPMENT ACCOUNTS.

102. There seems to be some difficulty in connection with the Audit of these Accounts, arising from the fact that the Accounts are annual, and that being made up to the 31st March in each year, they do not reach the Comptroller and Auditor General in time to admit of a satisfactory examination being given to them by the date at which the Report on the Army Appropriation Account is required to be presented to Parliament under the Exchequer and Audit Act. To make up these Accounts for half-yearly, or shorter periods, would, it is explained, cause additional work, and render the Accounts themselves more difficult to examine. There is no general account or statement of Stores to which the Comptroller and Auditor General's Report could be appended. But the difficulty as regards the Store Accounts might be got over by that officer being authorised to submit the Reports on these Accounts separately, or as an Appendix to the Appropriation Accounts at a later date, say, by the 1st April in each year. Q. 1723.

ACCOUNTS OF WOOLWICH MANUFACTURING ESTABLISHMENT.

103. These Accounts have been the subject of an independent inquiry by two Professional Accountants, with whose recommendations the Comptroller and Auditor General in the main concurs.

104. It is desirable that these Accounts should be presented at an earlier period, and the War Office are making arrangements with this object. Q. 1746.

PIMLICO MANUFACTURING ACCOUNTS.

105. The Comptroller and Auditor General also calls attention to the delay in the preparation of the Pimlico Manufacturing Accounts. Your Committee are assured that every effort shall be made to present these accounts earlier in future. Q. 1782

VALUATION RETURN OF STORES IN RESERVE.

106. It appears that the Comptroller and Auditor General has this year had an opportunity of considering the Valuation of Stores Return, and the method in which it is compiled. This Return, which appears to be costly to prepare, is intended to give, by a money value, a gauge of the fluctuation in the stock of Stores, in order to show that there has been no deliberate reduction of Stores, and that any increase due to additional expenditure was fairly accounted for. It does not profess to be a correct estimate of their value, and is not so stated.

107. The Comptroller and Auditor General having regard to the admittedly imperfect nature of the Return, and to its costliness, suggests that a form of certificate should be substituted, which should, to a certain extent, be verified in his Department as a guarantee to Parliament. The question is of importance as affecting the control of Parliament over the reserves of Stores, and deserves consideration at the hands of the War Office and the Treasury.

STORE ACCOUNTS OF THE NAVY.

108. As in the case of the Army, so also in that of the Navy, the Comptroller and Auditor General has this year, for the first time, appended to the Appropriation Account a Report upon the Store Accounts, based upon a test examination and inspection, on the lines laid down in the Treasury Minute of the 15th November 1886.

109. The time at the disposal of the Comptroller and Auditor General for the purpose during the past year has, from various circumstances, been very limited; but it is hoped that a more extended and complete investigation 2240.

into these Accounts may take place hereafter, as both staff and accommodation have now been provided for the purpose.

110. In this first Report the Comptroller and Auditor General explains in some detail the course pursued in regard to the account-keeping in connection with Stores, and raises some questions of importance.

Absence of General Abstract Accounts of Stores.

2241. 111. The Comptroller and Auditor General points out that neither in the case of the Army nor in that of the Navy is there any statement bringing together the aggregate accounts relating to the Stores for each Service. No balance sheet or statement is laid before Parliament in connection with the Stores in reserve.

112. He expresses no opinion upon the question of the desirability of such a General Store Account, regard being had to his present limited experience, and to the view of the Admiralty that such a statement would be costly to prepare.

Non-Examination of Storekeepers' Accounts by Director of Stores.

2242. 113. The question as to the sufficiency, or otherwise, of the examination which the Storekeeper's Accounts now receive at the hands of the Admiralty is one of considerable importance.

114. Your Committee would have felt it their duty to enter fully into the bearings of this question, were it not that they are informed that the subject is under reference to a committee, consisting of Mr. Mills, Treasury Officer of Accounts, and Mr. Waterhouse, of the firm of Price, Waterhouse & Co.

Appendix. 115. A preliminary Report made by this Committee has, towards the close of your Committee's inquiries, been handed in to them by the Treasury, and will be found in the Appendix, but until this Committee has finally reported, and the Admiralty and Treasury have had opportunity of considering their recommendations, it would be premature to discuss the matter further.

2334. 116. Your Committee received from Mr. M'Hardy, the Director of Stores, a grave statement as to the manner in which the Admiralty Store books were kept until recently; in this statement he was not supported by the Accountant General of the Navy, and he himself did not altogether adhere to it. He explained, for instance, on further examination, that the differences, though numerous, were small; that they were as often in one direction as in the other, and did not, in his opinion, involve any loss to the Exchequer, or lead him to any suspicion of fraud.

2400. 117. This whole question has, however, been referred to Messrs. Waterhouse and Mills; and your Committee abstain, therefore, from making any recommendations on the subject.

Receipts of Stores.

2401. 118. The Comptroller and Auditor General states that the test examination of the accounts of receipts of Stores at Chatham and Devonport was on the whole satisfactory.

Issues of Stores.

2407. 119. It appears that invoices of the goods issued from one yard to another are returned duly receipted by the storekeeper of the receiving yard, and can be obtained at the Admiralty. The Comptroller and Auditor General was misled from not finding these documents with the accounts themselves.

Issues to Ships in Commission.

2408. 120. The question raised here is similar to that dealt with in the paragraph relating to the sufficiency of the check on the issue of stores, and awaits the Report of the above-mentioned committee.

ISSUES TO SHIPS IN RESERVE.

121. The Comptroller and Auditor General is not perfectly satisfied with the sufficiency of the regulations or as to their satisfactory observance. He desires to have an opportunity of further considering the question before expressing a more definite opinion. 2419.

ISSUES FOR EXPERIMENTAL PURPOSES.

122. It is stated that an account is now kept of the Stores used for experiments, both as regards the "Vernon" and the dockyards. 2423.

REGULATIONS GOVERNING THE RECEIPT AND ISSUE OF STORES.

123. These regulations appear well devised, and duly acted upon as a general rule. The question of the functions performed by the Accountants at the yards, which have now ceased, is embraced in the reference to the above-mentioned Committee. 2424.

STOCKTAKING AT THE DOCKYARDS AND VICTUALLING YARDS.

124. The Comptroller and Auditor General expresses the opinion that the persons by whom the stock is taken on behalf of the Admiralty should be wholly independent of the yards at which stock is taken, and in higher official position than those hitherto employed. It seems a matter for further consideration whether the present system fulfils the conditions laid down in the Treasury Minute of the 15th November 1886. 2446.

VICTUALLING YARD STORE ACCOUNTS.

125. The Victualling Yard Store Accounts appear to receive a satisfactory examination at the Admiralty in London, and the question raised with regard to the Naval Store Accounts does not arise in connection with them. 2430.

DEFICIENCY OF RUM AT THE ROYAL VICTORIA YARD.

126. The large deficiency of rum discovered at the stocktaking is stated at 14 per cent. on the issues for the year. It appears, however, to have been only 5·17 per cent. on the stock, and has been explained as due to absorption. 2453.

CONDEMNATION OF STORES IN THE VICTUALLING YARDS.

127. The Director of Victualling states that he exercises a discretion over the recommendations of the storekeeper in this matter. It appears to your Committee that in cases of magnitude there should be a Board of Survey. 2478.

RESERVES OF NAVAL AND VICTUALLING STORES.

128. The question of the maintenance of the Stocks of Stores at the amounts fixed by Admiralty regulations, as well as what those amounts should be, is one of considerable importance. Some information essential for the purpose of determining the former question appears not to have been received by the Comptroller and Auditor General till after the date of his Report. The amount of authority to be delegated in this matter to the Directors of Stores and Victualling will, no doubt, receive consideration from the Board of Admiralty. 2516. 2526.

LOSSES OF NAVAL AND VICTUALLING STORES.

129. The Comptroller and Auditor General suggests that abstract statements of deficiencies in stocktaking with their value, should be periodically laid before the Board of Admiralty. That in the event of the Board giving orders for the adjustment of the differences, the covering sanction of the Treasury should be obtained; and that these statements should be submitted to the Comptroller and Auditor General for the purpose of enabling him to inform Parliament as to the value of stores which have been written off in the course of each financial year, and the authority on which the adjustments have been made. The arrangement would also seem to be applicable to stores lost *in transitu*. 2537.

2550. 130. The Treasury are of opinion, in which your Committee concur, "that this recommendation forms an excellent basis for an arrangement," and the Admiralty have expressed their willingness to take it into consideration.

TRANSPORT, MARINE, AND OTHER STORE ACCOUNTS.

2571. 131. The limited time at the disposal of the Comptroller and Auditor General did not admit of these Accounts being tested so as to be reported upon.

EXAMINATION OF EXPENSE ACCOUNTS.

132. Your Committee are aware that the Comptroller and Auditor General has examined and reported upon the Expense Accounts of the Navy; and they regret that they have been unable to take that report into consideration this year. They understand that, in the absence of specific instructions from Parliament, he does not propose to enter into any further examination of those Accounts. Your Committee believe that much advantage is to be derived from subjecting the Expense Accounts to the criticism of the Comptroller and Auditor General in a manner similar to that in which the Store Accounts of the Army and Navy are now criticised by him. The 33rd section of the Exchequer and Audit Departments Act, 1866, 29 & 30 Vict. c. 39, which deals with accounts other than Appropriation Accounts, directs that, "besides the Appropriation Accounts of the Grants of Parliament, the Comptroller and Auditor General shall examine and audit, if "required so to do by the Treasury, and in accordance with any regulations "that may be prescribed for his guidance in that behalf by the Treasury, "the following accounts, among which is included, any—Public Accounts "which, though not relating directly to the receipt or expenditure of "Imperial Funds, the Treasury may, by Minute, to be laid before Parliament, direct." In the opinion of your Committee the Expense Accounts, which indirectly relate to the Expenditure of Imperial Funds, would fall under this description of accounts. All that is, therefore, apparently needed to ensure the inspection of them by the Comptroller and Auditor General is a Treasury Minute; and your Committee suggest that the Minute, with the necessary instructions, should be drawn and issued.

1 August 1888.

THIRD REPORT.

1888.

THE COMMITTEE of PUBLIC ACCOUNTS have considered the Matters to them referred, and have agreed to the following THIRD REPORT:—

REPORT upon the CHANGES introduced into the FORM of the NAVY ESTIMATES for 1888-89.

1. The documents referred for the consideration of your Committee during the current Session include a copy of "Correspondence between "the Admiralty and the Treasury respecting the new form of Navy "Estimates" for 1888-89, a copy of which is also before your Committee. In this correspondence the Admiralty describe the alterations they have made in the form of each Vote, and defend them against the objections of the Treasury, and the Treasury, whilst retaining their objections, accept the new forms, as a whole, upon the responsibility of the Admiralty, with the intention that the correspondence should be subsequently laid before your Committee.

Treasury to Admiralty of 28th February 1888.

2. Your Committee appreciate the desire of the Admiralty to give to Parliament the fullest possible information on the subject of the Estimates, and they recognise the care and labour devoted to this object.

3. The extent and variety of the alterations in question can only be realised after a careful examination of each Vote, in detail, but a general idea of them may be obtained from the following table showing the Estimates for 1887-88 as voted by Parliament, and the same Estimates as remodelled for comparison with the newly framed Estimates of 1888-89:—

Estimates, 1887-88. As Voted by Parliament (Net).			Estimates, 1887-88. As Remodelled for Comparison with those for 1888-89.			Chief Cause of Difference.
No.	Title.	Amount.	No.	Title.	Amount.	
1	Wages, Seamen, and Marines.	2,940,700	1	Wages, Seamen, Marines, and Coastguard.	3,049,859	1. Addition of half-pay, and of certain Coastguard Services.
2	Victuals and Clothing -	992,000	2	Victuals and Clothing	1,060,019	2. Inclusion of Victualling Yard Establishments.
3	Admiralty Office - -	211,300	3	Medical Establishments and Medicines.	122,728	3. A combination of Medical Establishments (8) with Medicines (12).
4	Coastguard and Reserves.	204,900	4	Martial Law - -	11,250	4. Differs from (13) by omission of chaplain at Lewes Prison, who is transferred to Vote 6.
5	Scientific Branch -	108,800	5	Educational Services -	77,069	5. A newly formed Vote composed of parts of five old Votes.
6	Dockyards, Home and Abroad.	1,732,600	6	Divine Service - -	33,068	6. A newly formed Vote composed of parts of seven old Votes.
7	Victualling Yards, Home and Abroad.	71,800	7	Naval Reserves - -	149,100	7. Consists mainly of part of old Vote 4.
8	Medical Establishments.	65,900	8 I. II. III.	Shipbuilding. Personnel / Matériel / Contract	1,792,860 / 1,265,285 / 1,777,085	8. Formed out of old Votes 6-10 I. and 10 II, and 11.
9	Marine Divisions - -	21,700	9	Naval Armaments -	115,000	9. Formed out of old Votes 10 II.-14 and 17. All naval armaments are to be henceforth provided for in Naval Votes.
10 1	Shipbuilding. Stores -	1,207,000	10	Works and Buildings -	468,392	10. Differs from (11) by transfer of Yard Machinery to new Vote 8.
10 2	Shipbuilding. Contract	1,911,000				
11	Works and Buildings -	553,300	11	Miscellaneous - -	117,662	11. Differs from (14) by transfers to new Votes 1, 2, 3, 6, 8, and 10.
12	Medicines, &c. - -	56,100	12	Scientific Services -	57,080	12. Consists of parts of the old Scientific Vote (5).
13	Martial Law - -	11,500	13	Admiralty Office -	215,049	13. Differs from (3) by inclusion of Naval Reserves Office and Experimental Works Staff at Haslar, and by transfer of Chaplain General to Vote 6.
14	Miscellaneous - -	186,100				
	Total Effective - £.	10,274,700		Total Effective - £.	10,311,506	
15	Half and Retired Pay	801,400	14	Reserved and Retired Pay.	723,714	14. Differs from old Vote 15 by transfer of Half-pay to Vote 1.
16 I.	Military Pensions -	906,800	15	Naval Pensions - -	736,515	15. Formed of parts of old Vote 16 I.
16 II.	Civil Pensions - -	328,800	16	Widows, &c. - -	168,351	16. Formed of parts of old Vote 16 I.
			17	Civil Pensions - -	330,734	17. Differs from old Vote 16 II., by including Special Pensions formerly provided in Vote 16 I.
	Total Non-Effective - - £.	2,037,000		Total Non-Effective - - £.	1,959,314	
17	Freight - - -	165,100	—	Freight - - -	205,980	Differs from old Vote 17 by including Various Services for Troop Ships scattered amongst several old Votes. To be henceforth paid from Army Votes.
	Grand Total - £.	12,476,800		Grand Total - £.	12,476,800	

4. It will be seen that the two grand totals in the foregoing table are the only sums that remain alike. Even the totals for Effective and Non-Effective Services are different, and when the title of a Vote remains the same its amount is altered. With two exceptions the number also of every Vote has been changed.

5. It is obviously a very serious step to destroy a continuity of form which has lasted for nearly two generations, and on which the means of comparison between the Estimates and accounts of different years must depend for all but the experts of the Admiralty.

6. The form of Estimate which the Admiralty have discarded as obsolete has been used, in all its main features, ever since the Act 2 & 3 Will. 4, c. 40, of 1832, which required the Admiralty to make up annual accounts under the several heads of Naval Service expressed in the Appropriation Act and subjected them to Appropriation Audit. If, for instance, the Estimates for 1833–34 be referred to, it will be found that not only are Votes 1 and 2, Wages and Victuals, as now, but Vote 3 is Admiralty Office, 5 is Scientific, 6, 7, 8, and 9, refer (though in a different shape from that afterwards adopted) to Yard Establishments, 10 is the Shipbuilding Store Vote, 11 Works, 12 Medicines, and the three Non-Effective Votes are composed in the same manner as in the original Estimates for 1887–88. Yet in the interval of 54 years, the Coastguard Service has been transferred from the Customs to the Admiralty, the Merchant Seamen's Registry and certain Convict Services have been removed from Navy to Civil Votes, our fleet has been transformed from a sailing to a steam fleet, our wooden ships have become ironclads, our Naval Reserves have been created, and numerous changes in the mode of providing for services have been introduced by the operation of the Exchequer and Audit Departments Act, 1866, and the necessities of modern naval warfare and administration.

7. Your Committee cannot therefore but regret that the Admiralty did not propose, and that the Treasury did not insist, upon a postponement of the adoption of the new form of Estimates until the House of Commons or your Committee had been given an opportunity of expressing their opinion upon it. Responsibility for the form of Estimates belongs to the Treasury exclusively, by long tradition and by statute. Section 23 of the Exchequer and Audit Departments Act makes the Treasury responsible for the form of the accounts of each spending department ; but as the form of accounts is necessarily determined in its general outline by the form of the Estimates on which Parliament grants the money, this enactment implies an anterior responsibility on the part of the Treasury for the form of the Estimates ; and your Committee consider that the Treasury cannot properly devolve such responsibility on any other department. Moreover, if the changes of form were held to require the judgment of your Committee, it seems only reasonable that they should have been submitted to your Committee before they were adopted, in accordance with the precedents of 1867, when the plan of Messrs. Foster and Vine for the classification of the Civil Service Estimates was submitted to and approved by the Public Accounts Committee of that year, and of 1881, when the scheme for dealing with Army and Navy Extra Receipts was submitted and approved in like manner.

Origin of the New Forms.

8. Your Committee have been informed by the Financial Secretary to the Admiralty that the origin of the changes in the Navy Estimates are to be found in certain evidence given before the Committee on Army and Navy Estimates of 1887, and the criticisms on the form of these Estimates made by the Chairman of that Committee in the House of Commons, in reply to which Mr. Forwood promised the House that the Navy Estimates for 1888–89 should be re-classified and should show the full cost, effective and non-effective, of each Service. But your Committee think that this promise would have been fulfilled if a model of the revised Estimates had been laid before the House of Commons, so as to enable the House to examine them, and, if thought desirable, to refer them to your Committee before so important a change was adopted. Such a course would have

afforded full opportunity for considering, with the aid of the War Department and the Treasury, whether, and, if so, how far similar changes in the Army Estimates would be desirable, with the object of securing an improved, and, at the same time, more uniform classification.

Object of the New Forms.

9. The object of the Admiralty, as described in their letter of 20th December last, has been to bring distinctly before Parliament, in one view, the whole cost of each particular Service ; and for this purpose they have so re-arranged the Votes as to bring items cognate to any particular Service, wherever possible, into a single Vote, and where this is impossible, they have combined such items with the items of the Vote itself in an explanatory statement printed opposite the first page of each Vote, and called the "Left-hand Statement." Moreover, the details hitherto given in Appendices have been brought, so far as practicable, into the body of the Estimates. Your Committee approve of this object, but they would point out that it might be attained without altering the old form of Estimates by presenting to Parliament a separate paper containing a re-classification of the Estimates under the heads of particular services, as has been sometimes done by the War Department for the Army Estimates. The form in which it is most convenient, for administrative reasons, to ask Parliament to vote money for the Navy is not necessarily the most interesting form in which Naval expenditure admits of being presented.

10. Your Committee will now comment upon certain changes of form in detail.

Transfer of Navy Half-Pay from Non-effective to Effective Services.

11. Both Army and Navy Money Votes are divided into two groups, designated respectively "Effective Services" and "Non-Effective Services." Hitherto half-pay has been treated by both Admiralty and War Department as a Non-Effective Service, because it is pay for which no concurrent service is rendered. The War Department continue so to treat it, placing half-pay as a separate Vote in the Non-effective group. The Admiralty used to provide half-pay in a separate Sub-Head of one of their Non-Effective Votes ; but, for 1888–89 they have inserted a Half-Pay Sub-Head in the first of their Effective Votes,—No. 1, Wages, &c. of Officers and Seamen. It must not be supposed, however, that this Sub-Head represents the whole half-pay of the Navy. It represents only the half-pay of those officers whose effective pay is provided for in Vote 1. If a chaplain goes on half-pay, the charge will fall on the Divine Service Vote ; if a hospital surgeon goes on half-pay, the charge will fall on the Medical Vote ; and if an officer of Greenwich Naval College goes on half-pay, the charge will fall on the Educational Vote, the principle being that the charge of the officer's half-pay is to follow that of his full pay.

12. The Treasury have several objections to this change. They urge that—

a. It reverses, for no sufficient object, a long established practice of account.

b. It divides the charge for half-pay amongst several Votes, instead of gathering it together into a single Vote or single Sub-Head.

c. It establishes an important difference of practice between the Navy and Army Estimates, which have hitherto been in agreement on this point.

d. It is incongruous to treat half-pay officers as effective in Vote 1, and yet not to include them in the Vote for numbers. Nevertheless, they would seem to be rightly excluded from the Vote for numbers, because they are not in active service, and because, so long as they remain on the Half-Pay List, they are not subject to the Naval Discipline Act, 29 & 30 Vict. c. 109. No doubt a half-pay officer is liable to recall to service, but so is a retired officer under certain circumstances.

e. The Non-Effective character of Navy half-pay was clearly recognized by Parliament when, by Section 16 of 4 & 5 Will. 4, c. 24, it was enacted that half-pay was to be computed in the Compensation or Superannuation

Allowance granted in respect of Civil Services to a half-pay officer of the Navy. A similar recognition was implied by the regulations of the Appropriation Acts from 1820 to 1870, regarding the receipt of Army half-pay with Civil emoluments, which regulations were extended to the Navy by Order in Council. Moreover, the rules under Section 6 of the Superannuation Act, 1887, which now form an integral portion of that Act, define "Non-Effective Pay" as inclusive of the half-pay of officers in Her Majesty's Naval or Land Forces.

13. In the opinion of the Treasury, therefore, Navy half-pay should be restored to its former place amongst Navy Non-Effective Services, and your Committee concur in this opinion.

Medical Establishments and Services.

Divine Service.

14. These Votes present several points of resemblance. Heretofore the general principle throughout the Navy Estimates has been to separate personnel from matériel by placing them in different Votes, the chief reason being the jealous eye with which Parliament watches the growth of establishments. One Vote, therefore, was taken for Naval hospitals at home and abroad, and marine infirmaries, and another for all the medicines and medical stores required, whether on shore or afloat. These two Votes are now combined. But although the combined Vote includes all the matériel of the Naval Medical Service, it is very far indeed from including all the personnel, because medical officers afloat are provided for in the Wages Vote, medical officers of prisons in the Martial Law Vote, of yards in the Shipbuilding Vote, and of the Royal Naval College in the Educational Vote.

15. On the other hand, the Divine Service Vote collects together the pay and allowances of every chaplain, whether ashore or afloat. Chaplains, like medical officers, are included in the numbers Vote, and heretofore their pay has been provided in the same way as that of medical officers; the pay of chaplains afloat being placed in the Wages Vote, and the pay of chaplains ashore being placed in the Votes for the establishments to which they were attached. Now, however, in the very year in which the War Department have dropped the title "Divine Service,"* the Admiralty adopt it from them, and create a new Vote under it for chaplains and other ministers of religion, and contributions in aid of religious institutions. But, although borrowing the title and idea from the Army Estimates, the Admiralty do not follow the same method of construction, because if an Army chaplain is attached to a particular institution, such as the Royal Military Academy, he is provided for in the Vote for that institution, not in the Army Chaplains Vote, whilst the Navy Divine Service Vote provides for all Navy chaplains whatever. The Admiralty have endeavoured to include the whole of their expenditure for religious purposes in one Vote; nevertheless they have felt obliged to leave the victualling and medicines, and pensions of chaplains, and church buildings, in other Votes.

16. If a surgeon afloat is provided for in Vote 1 as a member of the ship's company, instead of in the Medical Vote, it is difficult to see why a chaplain afloat, who is equally subject to the Naval Discipline Act, and included in the numbers Vote, should be provided for not in Vote 1, but in the Vote for Divine Service. In the Army Estimates the Medical and Chaplains Votes are framed on a uniform principle the Medical Vote providing for all the medical staff of the Army, except those attached to certain educational and other institutions, who are provided for in the Votes for those institutions.

17. Again, it is difficult to see why, if the medical attendants of Lewes and Bodmin Prisons are provided for in the Martial Law Vote, instead of in the Medical Vote, the chaplains of those prisons should be provided for in the Divine Service Vote, instead of that for Martial Law.

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* The Army Vote for "Divine Service" became "Chaplains Department" in 1888–89.

18. Your Committee have dwelt upon these details, not because they think them of much importance in themselves, but because they seem to show that, though the changes now made have some advantages, the Votes, even as re-arranged, are still open to criticism.

Educational Services.

Scientific Services.

19. Your Committee agree with the Treasury in thinking there is an advantage in bringing the Naval Training Establishments together in one Vote, but they are of opinion that the same Vote might include Scientific Services. They would also suggest, for consideration, whether a vote which provides for the "Britannia" ought not to include the Boys' Training Ships now provided for in Vote 1.

The Shipbuilding Vote.

20. Your Committee now come to the most important of the New Votes, viz., Vote 8, for Expenses of Shipbuilding, &c., which is divided into three sections,—I. Personnel, II. Matériel, and III. Contract Work; each of which is voted separately, and is therefore to all effects a distinct Vote. This division obviates the objection that might be taken to bringing together an expenditure of over 4,000,000 *l.* for dockyard and contract work in a single Estimate.

21. Some of the Sub-Heads of this Vote seem open to criticism. In Section I., Sub-Head B. provides for "Wages, &c. of Men and Hire of Teams" in Dockyards at Home, and Sub-Head F. provides for like services in Naval Yards Abroad; but the detail of B. (page 96) includes no definite provision for hire of teams, whilst, on the contrary, the detail of F. (page 101) includes such definite provision. Your Committee think that if a separate Sub-Head is not allowed for hire of teams (as used to be allowed for hire of teams abroad in the old Dockyards Vote), that service should be represented by a separate item in the detail of every Sub-Head that professes to provide for it.

22. In Section II. your Committee observe that Naval Stores, other than coals, &c., for steam vessels, have been formed into one Sub-Head, instead of into the five Sub Heads which appeared in the old Naval Store Vote, viz.:

Timber, Masts, Deal, &c.
Metals, and Metal Articles.
Hemp, Canvas, &c.
Paint, Oils, Pitch, &c.
Electrical, Torpedo, and other Apparatus.

23. Further, in Section III., engines and boilers are combined in one Sub-Head with other machinery, instead of forming a distinct Sub-Head by themselves.

24. If a service be provided for in a distinct Sub-Head, Treasury sanction is required for any excess over the provision made for it. Moreover, if a service constitutes a distinct Sub-Head, the difference between the estimated and actual expenditure upon it will be both shown and explained by the Admiralty, in the statement of surpluses and deficits annexed to the annual Appropriation Account; but if the service is only an item within a Sub-Head, the difference between the estimated and actual expenditure upon it will not be explained, although it may perhaps be shown in an Appendix to the Account. Your Committee are therefore of opinion that Naval stores and machinery should be separated under distinct Sub-Heads as formerly.

Distribution Tables annexed to the Shipbuilding Vote.

25. Pages 108 to 113 of the Navy Estimates for 1888–89 contain three tables, one for each section of the Shipbuilding Vote, which combine and distribute under certain general headings the expenditure provided for in that Vote, and the correlative expenditure provided for in the Medical, Works, and Civil Pension Votes, and the value of stores to be withdrawn from stock for shipbuilding purposes. These Distribution Tables have given rise to prolonged controversy between the Treasury and

the Admiralty, and it is stated in a prefatory note on pp. 108–9 that they "will be submitted to the judgment of the Public Accounts Committee, "with the object of obtaining their opinion as to the inclusion of similar "tables in future years as an *integral portion* of the Estimates."

26. Your Committee think that much of the difference between the two Departments on this subject is due to a misunderstanding as to the term "integral portion of the Estimates," and some misapprehension of the powers of the Comptroller and Auditor General in regard to Appendices to an Estimate. The desire of the Admiralty was to bring the Navy Expense Accounts under the same antecedent control of Parliament, and the same criticism on the part of the Comptroller and Auditor General, as the Navy Appropriation Account, and they thought this object could be attained if the estimated expenditure were distributed under the general headings adopted in the Navy Expense Accounts, in tables placed in such close proximity to the Shipbuilding Estimate as to form, in the Admiralty view, an integral part of the body of the Estimate. The fact of Parliament voting the several sections of that Estimate would then imply, as was thought, a Parliamentary ratification of the Distribution Tables, and the Comptroller and Auditor General would then be able to check the accounts by the Distribution Tables and report on the differences between them just as he does upon differences between actual and estimated expenditure in the Appropriation Account, and in a way he could not do if the tables formed mere appendices to the Estimates, and had never received the sanction of Parliament. But your Committee agree with the Treasury in holding—

(*a.*) That tables which combine the cash expenditure of a given year with the money value of issues of stores from stock purchased indifferently in that or previous years cannot form an integral part of a Cash Estimate on which a Cash Vote is to be taken, and wherever they may be placed, can never hold any closer relation to such an Estimate than that of appendices.

(*b.*) That, in like manner, the expenditure of stores and labour which is forecast in such tables cannot be included in the Appropriation Account of the Cash Vote, or be subjected to appropriation audit, and as the law now stands, must, if audited by the Comptroller and Auditor General at all, be audited by him under Section 33 of the Exchequer and Audit Departments Act.

(*c.*) That the detailing of expenditure in an appendix to an Estimate instead of in the body of it has no necessary effect on the power of the Comptroller and Auditor General to check those details. That officer is no doubt specially concerned with Division I. of an Estimate, which defines the terms of appropriation, and specifies the total amount voted, and with Division II., which shows the Sub-Heads under which the Vote is to be accounted for, by Treasury Regulation; but it is open to him to test actual expenditure by any item in Division III. which shows the details of the Sub-Heads, or in any appendix to the Estimate provided the headings of the Departmental Ledgers correspond with those items in sufficient detail to enable him to do so. Moreover, the Treasury has the statutory power of requiring a Department to open any headings in their ledgers that may be needful for the purposes of examination and audit. It is undesirable to introduce into the body of an Estimate any headings that are not susceptible, if necessary, of being reproduced in the account books.

(*d.*) That no binding sanction of Parliament can be obtained for the tables unless some arrangement, such as has been suggested to your Committee by the Comptroller and Auditor General, and corresponding to that applied to the Numbers Vote, be made for voting the money value or quantities of stores to be issued out of stock and labour to be employed in the year, separately from the vote of cash to be expended in the year.

27. Your Committee commend the desire of the Admiralty to place the Navy Expense Accounts, as nearly as may be, on the same footing as the Appropriation Account, by presenting for Parliamentary approval an Estimate under the different heads of the Expense Accounts, which the Executive Officers of the Board will be bound to follow, and by which the Comptroller and Auditor General will test the accounts. The preparation of these accounts will, moreover, be hastened so that they may be presented to Parliament with the Report of the Comptroller and

Auditor General, at about the same time as the Appropriation Account, with which they ought to correspond so far as regards the cash expenditure of the year. But if Parliamentary sanction of the Distribution Tables be obtained by vote or resolution, the Admiralty must be prepared for the logical consequences, and submit to the statutory restraint, as well as Treasury control, which will be necessarily entailed by such an arrangement.

Programme of Works, &c., attached to the Shipbuilding Vote.

28. Your Committee think it would tend to convenience if the programme of works in progress on shipbuilding, &c., in H.M. Dockyards and by contract (pp. 115 to 188) and the abstract of estimated expenditure on ships named in the programme (pp. 189 to 195) were removed to the end of the Estimate volume, as appendices to Vote 8.

Naval Armaments.

29. This is a new Estimate, rendered necessary by the transfer of the provision for Naval armaments from Army to Navy Votes, and its shape must be regarded as experimental. It is, perhaps, open to the same criticism as has been made upon the new Army Warlike Stores Estimate by the Select Committee on Army Estimates, 1888, and your Committee think that some of the Sub-heads might be sub-divided next year with advantage.

Works and Buildings.

30. Your Committee fear they must enter into considerable detail in order to explain the peculiarities of the new form of Estimate for Naval Works and Buildings, and the points of difference between the Treasury and Admiralty connected therewith.

31. The general rules laid down in the Treasury Minute of 24th November 1870, on this subject, are as follows :—

As to New Works, Improvements, and Repairs.

"The Estimates for works, improvements, and repairs, both in the War Office and Admiralty, as approved by Treasury Minute dated the 13th of January 1846, contain the following particulars :—

"The first column shows the total estimate for work.

"The second, the amount already granted for it.

"The third, the gross sum expended upon it up to the previous 31st December.*

"The fourth, the vote required for the ensuing financial year ; and

"The fifth, the further estimated cost of completing the work.

"No new work of any magnitude is to be commenced without the previous sanction of Parliament ; but when a work has received such sanction, and has been included in previous Estimates, such work may be proceeded with without waiting until the Vote for the year is passed ; but no excess of expenditure during the financial year beyond the total estimated cost of each work, *or the sum voted for such work in Part I., or for each item in Parts II. and III., should be incurred without the previous sanction of this Board.*

"All purchases and sales of land should be submitted for Treasury approval.†

Urgent and Unforeseen Expenditure on Works.

"No work not provided for in the Estimates, the cost of which is estimated to exceed 500*l.*, should be undertaken without the previous sanction of this Board ; and any work under this amount, only when the service may be deemed of urgent and indispensable necessity.

* Altered to probable expenditure to close of previous financial year for Army, in 1885–86.
† Also all hirings of land or buildings for over 100*l.* per annum, and all leases whatsoever.

"My Lords will, however, be prepared to consider any recommendation for any expenditure beyond the amount stated, when the Secretary of State or the Board of Admiralty represent to them that circumstances in their opinion render delay in the sanction of such works unadvisable for the interest of the public service.

"They would, however, require that a quarterly statement should be submitted to them, showing any work, and the cost of such work, which may have been undertaken in accordance with this regulation, whether below or above the limit above mentioned. This regulation to apply to services both at home and abroad."

32. The Parts I., II., and III. mentioned in the italicised passage of the foregoing extract, are groupings of sub-heads and details peculiar to the Army Works Estimate, inside Divisions II. and III., and mean respectively, Part I., works of 1,000 *l.* or more, Part II., works of less than 1,000 *l.*, and Part III., repairs. It was obviously the intention of the Treasury Minute of 24th November 1870, to make the then existing arrangement of the Army Works Estimate common to the Navy also, but this intention has never yet been carried out.

33. The following is the Army arrangement in question, as exemplified in the Army Works Estimate for 1888–89 :—

Army Works Estimate, 1888–89.

DIVISION II. SUB-HEADS.

PART I.—NEW WORKS, ADDITIONS, and ALTERATIONS amounting to 1,000 *l.* each and upwards :—

	£.
L.—Fortifications and Ordnance Store Buildings - -	82,750
M.—Barracks - - - - - - - - - - -	124,768

PART II.—NEW WORKS, ADDITIONS, and ALTERATIONS amounting to less than 1,000 *l.* each :—

N.—Fortifications and Ordnance Store Buildings - -	39,790
O.—Barracks - - - - - - - - - - -	62,000

PART III.—ORDINARY and CURRENT REPAIRS :—

P.—Fortifications and Ordnance Store Buildings - -	65,842
Q.—Barracks - - - - - - - - - - -	253,500

DIVISION III. SPECIMENS of DETAILS.

L. and M.—Part I.—NEW WORKS, ADDITIONS, and ALTERATIONS, amounting to 1,000 *l.* each and upwards.

DISTRICTS.	Description of Work.	Total Estimate for the Work.	Amount already Voted.	Probable Expenditure to 31st March 1888.	To be Voted, 1888–89.		Further Amount required for completing the Work.
					L. Fortifications and Ordnance Store Buildings.	M. Barracks.	
At Home :		£.	£.	£.	£.	£.	£.
Aldershot -	South Camp :						
	Repairs to huts -	5,360	—	1,000	—	1,000	3,360
Chatham -	Chattenden :						
	Quarters for magazine labourers.	3,653	1,000	1,000	1,000	—	1,653
Abroad :							
Mauritius -	Complete the Sanitarium.	32,521	31,665	31,300	—	1,221	—

N. to Q.—Part II.—NEW WORKS, ADDITIONS, &c., amounting to less than 1,000 *l.* each, and PART III.—ORDINARY and CURRENT REPAIRS.

DISTRICTS.	To be Voted, 1888-89.			
	N.—P. Fortifications and Ordnance Store Buildings.		O.—Q. Barracks.	
	Part II.	Part III.	Part II.	Part III.
Home Districts:	£.	£.	£.	£.
Curragh	—	27	838	7,728
North Britain	252	1,041	2,874	7,349
Woolwich	—	—	1,877	12,071
Abroad:				
Bahamas	—	51	106	292
Egypt	345	723	1,405	9,667

34. None of the sums mentioned in the foregoing details as to be voted for 1888 89 can be exceeded without Treasury sanction, except under the conditions prescribed by the Minute of 24th November 1870 for urgent and unforeseen expenditure on works. In short, the specification of a service in the body of the Army Works Estimate at once makes it subject to Treasury control; and the headings of the War Office Ledgers are bound to correspond to the services so specified, in order that the Comptroller and Auditor General may easily tell whether any excess has been incurred and submitted for Treasury sanction.

Navy Works Estimate before 1880-81.

35. At the date of the Treasury Minute of 24th November 1870, and until 1879-80, inclusive, the form of the Navy Works Estimate was as follows:

SPECIMENS OF SUB-HEADS.

	£.
A.—New Works, &c., at Chatham	113,135
B.— ditto Sheerness	10,418

SPECIMENS OF DETAILS.

B.—SHEERNESS.	Vote required.	
	£.	
Renewing fender piles to jetty	500	
Renewing smoke trunks in smithery and boiler shop	500	
Other works under 500 *l.* each	1,380	For Details, *see* Appendix.
Repairs and maintenance of buildings	2,500	
Ditto ditto naval barracks	500	

36. The chief difference here, from the Army form, is that all works which cost 500 *l.* or more (instead of 1,000 *l.*) are detailed in the body of the Estimates, so that the sums taken for each could not be exceeded without Treasury sanction. All works of less than 500 *l.*, and repairs, were detailed in an Appendix, and Treasury sanction was only required for an excess on the items in the body of the Estimate which represented the aggregate of such minor works or repairs at each yard.

37. In 1880–81 the form of the Navy Works Estimate was changed to this extent, that all works of less than 10,000 *l.* were transferred to an Appendix, and thereby placed on the same footing as works of less than 500 *l.* The effect was to remove Treasury control from the transferred works to the items in the body of the Estimates which comprised those works.

Navy Works Estimate in 1883–84.

38. In 1883–84 a further change was made, which lasted until 1887–88, inclusive, the form being as follows :—

SPECIMENS OF SUB-HEADS.

	£.
A.—New Works and Buildings (above 10,000 *l.* each) at Home - - - -	82,000
B.— - - ditto - - - - ditto Abroad - - - -	27,000
C.—Minor Works and Buildings, and Ordinary Repairs at Dockyards at Home	135,115

SPECIMENS OF DETAILS IN NAVY WORKS ESTIMATE, 1883–84.

	Total Estimate for the Work.	Amount already Voted for it.	Gross Sum already Expended upon it (Posted to 31 Dec. 1883).	Vote required for the ensuing Year 1884–1885.		Further Estimate for completing the Work.
	£.	£.	£.	£.	£.	£.
B.—New Works and Buildings (above 10,000 *l.* each) at Dockyards Abroad.						
Malta :						
Extension of yard - - -	332,500	5,000	30	10,000	—	317,500
Iron ship repairing shop near Somerset Dock.	45,000	15,000	—	15,000	—	24,000
Drainage - - - - -	21,670	16,500	15,137	2,000	—	2,000
					27,000	

C.—MINOR WORKS AND BUILDINGS, AND ORDINARY REPAIRS AT DOCKYARDS AT HOME:		£,	£.
Chatham - - - - -	*See* Appendices.	24,230	
Sheerness - - - - -		7,275	
Portsmouth - - - - -		63,060	
Devonport and Keyham - -		27,775	
Other Dockyards - - - -		12,725	
			135,115

39. In this form the relegation to appendices, and exemption from Treasury control, of all works of less than 10,000 *l.* in total cost was maintained; but the sub-heads, instead of being determined by yards, as theretofore, were governed by the cost and character of works.

40. When the Admiralty had determined to recast the whole Navy Estimates in 1887, they abolished the Appendices to the Works Estimate and transferred the details into the body of the Estimate. The Treasury pointed out that the effect of this would be to subject each detail, even though of a work costing less than either 1,000 *l.* or 500 *l.*, to the control of their Department, under the rule laid down in the Treasury Minute of 24th November 1870. The Admiralty protested, and wished still to confine Treasury control to works of 10,000 *l.* or more. The Treasury declined to

alter the general rule, and induced the Admiralty to confine the details in Part III. of the Estimate to New Works of 1,000 *l.* or more, according to the Army plan, gathering works of less cost and repairs into collective items for each yard.

41. The result is the following form for 1888-89 :— Navy Works Estimate, 1888-89.

SPECIMENS of SUB-HEADS in the NEW FORM of NAVY WORKS ESTIMATE.

Total Estimated Cost of Works, Buildings, and Repairs, including Amounts provided under this and other Votes.		Estimates.		Increase.	Decrease.
		1888-89.	1887-88.		
£.	NEW WORKS, ADDITIONS, AND ALTERATIONS :	£.	£.	£.	£.
153,690	B.—Dockyards at Home - - - -	140,470	172,195	—	31,725
103,360	C.—Dockyards Abroad - - - -	97,010	99,870	—	2,860
13,285	D.—Victualling Yards - - - -	12,275	8,270	4,005	—
17,210	E.—Naval Barracks - - - -	15,790	5,750	10,040	—
10,165	F.—Marine Barracks - - - -	9,255	13,205	—	3,950
20,960	G.—Hospitals and Infirmaries - - -	19,440	16,865	2,575	—

SPECIMENS of DETAILS in NAVY WORKS ESTIMATE, 1888-89.

Dockyards.	Description of Work.	Total Estimate for the Work.	Amount already Voted for it.	Gross Sum already Expended upon it (Posted to 31 December 1887).	To be Voted in 1888-89.		Further Amount required for completing the Work.
B.—NEW WORKS, ADDITIONS, and ALTERATIONS at DOCKYARDS at HOME :							
		£.	£.	£.	£.	£.	£.
CHATHAM	1. New foundry - - -	15,000	12,300	5,722	2,000		
	2. Improving existing water supply - - - -	3,120	—	—	2,000	—	1,120
	3. Minor new works, additions, and alterations -	—	—	—	8,180		
	4. Ordinary repairs and maintenance - -	—	—	—	7,840		
	5. Interest on outlay for, and maintenance of branch railway into dockyard - - -	—	—	—	2,520		
	6. Dredging - - - -	—	—	—	7,000		
						29,540	
PORTSMOUTH	1. Extension of the yard -	2,250,000	2,250,000	2,205,564	8,000	—	26,000
	2. Receiving storehouse -	—	—	—	3,500		
	3. Draining Docks, Nos. 3 and 4, by 80 H. P. engine - - - -	—	—	—	1,000		
	4. Reconstruction of jetties	—	—	—	9,000		
	5. Renewing part of floor, No. 7 Store - - -	—	—	—	1,080		
	6. Renewing roof covering of dockyard smithery -	2,000	—	—	500	—	1,500
	7. Minor new works, additions, and alterations -	—	—	—	6,150		
	8. Ordinary repairs and maintenance - -	—	—	—	14,580		
	9. Dredging harbour - -	—	—	—	12,000		
						55,810	

42. There is still a difference of opinion between the Admiralty and the Treasury on two points in this new form of Estimate. The Admiralty desire to confine Treasury control over excesses of expenditure on new works to items of 10,000 *l.* or upwards in total cost [*i.e.*, to the first item for Chatham and Portsmouth, respectively, out of all the items mentioned

above], whilst the Treasury maintain that their control extends to every item specified in the body of the Estimate. Again, the Admiralty would like to put much more detail into Part III., specifying each minor new work, addition, and alteration, however small in amount, whilst the Treasury wish such details to be given, if at all, in an Appendix, where they may be exempted from Treasury control consistently with the general rule laid down in the Treasury Minute of 24th November 1870.

43. Your Committee observe that the form of the Army Works Estimate has successfully stood the test of experience for over 20 years, without change or complaint, whilst that of the Navy has been frequently altered during the same period, and is still the subject of dispute, and they agree with the Treasury in thinking it expedient that the Navy form should, so far as the peculiar circumstances of the Naval Service permit, be brought into harmony with the Army form, and with the terms of the Treasury Minute of 24th November 1870.

Distribution Table annexed to the Works Vote.

44. A table is attached to the Works Estimate (pp. 216 to 220), distributing the several works, with the proportion of salaries and pensions belonging to each sub-head, under the headings of "Naval Construction and Storekeeping," and "Fleet, Port, Harbour, and National Charges." This table appertains to the Navy Expense Accounts, and should be dealt with like the Distribution Tables annexed to the Shipbuilding Vote, to their remarks on which your Committee would refer.

Non-Effective Services.

Para. 13.

45. Your Committee see no objection to the division of these services into four instead of three Votes; but, as stated elsewhere, they are of opinion that naval half-pay should be again included amongst Non-Effective Services.

Left-Hand Statements.

46. The statements of total estimated cost which face the first page of each Vote are of a very elaborate character, and cannot be completed until the whole of the Navy and some of the Civil Estimates have been finally closed. The Treasury has shown the great difficulty of making them strictly accurate, and your Committee think that their contents should be curtailed and simplified in future years, on the model of the brief statements of "Charges provided for in other Votes," which are to be found on pages 29, 34, 35, and 39 of the Army Estimates for 1888-89, and should be presented in that form, and not in a left-hand column.

47. In like manner, your Committee think that it would be well to omit the left-hand column added to the Table of Sub-Heads in Part II. of each Estimate, and headed "Total Estimated Cost, including amounts provided under this and other Votes," and the similar column often introduced into Part III., headed "Further Emoluments payable out of other Votes." The first of these columns is somewhat misleading; for instance, in Vote 6, against Sub-Head A., Full Pay and Allowances of Chaplains, for which 28,245 *l.* is provided in that Vote, a sum of 49,147 *l.* is placed in the left-hand column as representing the total estimated cost of the sub-head. But this sum of 49,147 *l.* includes chaplains' reserved and retired pay, and many other charges that are not full pay and allowances; it therefore does not represent the full estimated cost of the sub-head to which it is attached, but something quite different. The column for further emoluments is very commonly empty, and its purpose might be answered by foot-notes, or by words added to the text of the Estimate.

Relation between Audit by the Comptroller and Auditor General and Departmental Examination of Accounts.

48. Your Committee concur in the remarks on this subject contained in the Treasury letters of 28th February and 14th April last. The Accounting Department is solely responsible for its own accounts and is bound to satisfy itself of their accuracy before submitting them to the Comptroller and

Auditor General, who examines and audits them, not on behalf of the Accounting Department, but on behalf of Parliament. It would be a grave mistake, therefore, for any Accounting Department to think that any action by the Comptroller and Auditor General could relieve it of its own duty of departmental examination of accounts.

Uniformity between Army and Navy Estimates.

49. It seems to your Committee of great importance that, where similar services are provided for in Army and Navy Estimates, a uniform method of providing for them should be adopted, so far as possible ; and, in order to secure such uniformity, your Committee suggest that no change in the mode of providing for such services should be made without consultation between the Admiralty, the War Department, and the Treasury.

Conclusion.

50. Your Committee have now dealt with the chief points in the new form of Navy Estimates to which their attention is directed in the correspondence referred to them; but there are many others of minor importance which might deserve comment if the question of adopting the form were still *res integra.* The new form, however, has already been adopted for the current year, and the accounts of the year must follow the same pattern as the Estimates. The year 1888–89 must always remain an exception to its fellows, if it is not to be the starting point of a new series.

51. In criticising the proposed changes, your Committee have naturally dwelt most upon points of difference, but they fully recognise the great labour and care expended by the Admiralty upon the new form, and the excellent intention that has prompted all the changes introduced into it.

52. As a whole, therefore, your Committee do not object to the adoption of the new form for next year, subject to the modifications suggested in this Report. In the meanwhile they recommend that the Admiralty and War Departments should, in conference with the Treasury, consider whether a form of Estimate insuring approximate uniformity for both Departments might not be framed and be laid before the House of Commons, with a view to its being permanently adopted.

28 November 1888.

FOURTH REPORT.

1888.

THE COMMITTEE of PUBLIC ACCOUNTS have considered the Matters to them referred, and have agreed to the following FOURTH REPORT :—

YOUR Committee have had referred to them (on the 15th November) the Report of the Select Committee of this Session on Estimates Procedure (Grants of Supply), and have taken certain Evidence thereon. From the late period of the Session, however, at which the subject was referred to them, they have found it impossible to complete their inquiry, and they have therefore agreed to report the Evidence to the House, and to recommend that the subject be referred to the Committee of Public Accounts in the next Session of Parliament.

12 December 1888.

APPENDIX.

PRELIMINARY REPORT of Messrs. *Waterhouse and Mills.*

Sir, Treasury, 7 July 1888.

REFERRING to the inquiry with which we were entrusted under Mr. Barrington's letter of the 22nd May last, and the Treasury Minute of the 18th of that month, and to the request conveyed in your letter of the 30th ultimo that we should, if possible at an early date, and by way of preliminary report, express our opinion upon the general principles involved in the changes recently made in the preparation and examination of the Admiralty Stores and Expense Accounts, we have the honour to submit the following general observations. We beg they may be considered as preliminary only, and to be supplemented by a more complete report when our knowledge of the many matters and interests affected is more perfect, and when some contemplated alterations in account-keeping, to which effect has not been fully given, shall have been matured.

The changes which have been introduced, or are in course of introduction, consist not only of alterations in the officers preparing or examining the Accounts, but also in the methods of account-keeping ; and may be stated generally as follows :—

(1.) The transfer of the preparation of, and responsibility for, the annual Expense Accounts from the Department of the Accountant General to that of the Controller of the Navy.

(2.) The abolition of the examination of the Store Accounts hitherto conducted by the Accountant General ; an independent inspection and test audit of such accounts, as well as of the Expense Accounts, having now devolved upon the Comptroller and Auditor General.

(3.) The allocation of the cost of labour to the various Shipbuilding and Repair Accounts, not, as heretofore, on information supplied by the professional officers themselves, but on that collected by officials specially appointed to watch and record the occupation of each *employé*.

(4.) The adoption of a system of record of money value of Stores received and dealt with, by which an important and independent check upon the storekeeper's records of quantities is secured.

With regard to the change in the Department answerable for the preparation of the Expense Accounts, we feel that as a rule departments such as the Dockyards ought themselves to prepare and render accounts of their transactions, or—to speak more accurately in this case—of the application of the Stores and of the labour, for the cost of which they are held accountable ; and on this ground, if on no other, the change appears to us to be sound and beneficial. The first use of such Accounts is to furnish the Executive Officers with information with regard to the expenditure from day to day taking place under their immediate orders and supervision, and for the controlling of which within the authorised limits they are and must be held strictly answerable.

The second and no less important use of them is to give the information annually required for the Parliamentary Blue Books, showing, in comparison with the sanctioned programme of the year, how the labour and stores provided for the Department have been expended. For this double purpose it is necessary that the Accounts should be kept by persons well acquainted with the nature and incidents of the work, conversant with all that goes on in the Dockyard, and in whom the Executive officers have confidence. This can hardly be the case unless the staff so employed forms part of the Department itself ; and, as proof of this, it has been pointed out to us that prior to the transfer of the account-keeping to the Controller's Department, the professional officers then found it necessary to keep independent records of the cost of their own work. The result of the change has been that some duplicate account-keeping, as well as considerable expense and friction, has been saved, and that the Accounts have been kept much more closely up to date.

The transfer in one respect is more one in name than in fact. The same officer is employed in the preparation of the Accounts as when the work was nominally in the Department of the Accountant General. He sits at the Admiralty, and though under the Controller of the Navy, exercises practically as independent an oversight over the Dockyard Accounts as was obtained by the Accountant General.

Such check upon the accuracy of the Expense Accounts as was previously given or proposed to be given by the test examination of the Accountant General of the Stores and Expense Accounts has been relinquished; but we believe that the withdrawal of this check will be more than made up by the improvements in the system to arise under the alterations in the method of account-keeping referred to above, and to the due carrying out of which we attach very great importance.

It must be borne in mind that the Dockyard Expense Accounts involve no cash-accounting, as such, the whole of the cash transactions of the Dockyards being recorded and accounted for, as heretofore, by officers of the Accountant General's Department; and that the expense account-keeping of the Dockyards consists simply in the allocation to the cost of the various works in hand of the labour paid for and Stores issued, and in thus accounting for the total amount of wages and value of the materials, &c., with which the yards are chargeable. If therefore the clerical machinery for daily recording and summarising in money value the vast number of transactions in labour and Stores is fitted for its purpose, and kept in working order, and in the hands of subordinates sufficiently free from contact with the Executive to secure independence in their work, any extra departmental examination of such work is unnecessary, the clerical accuracy of the book-keeping being checked by the double-entry system on which it is based. From what we have seen at the two Dockyards which we have already visited, we believe the system which has been established, especially after the introduction of the record of the money value of the Stores which is being adopted for the current year, will be found to work well.

With regard to the audit of the Comptroller and Auditor General, which can only be a very limited test audit, and in pursuance of his duties as the officer of the House of Commons, we feel it hardly necessary to remark that the functions of that officer do not in the slightest degree relieve the Department of the duty of most constantly and carefully supervising its officers and their system of Accounts. The Department should rather regard the inspections of the Comptroller and Auditor General as opportunities for establishing proof of the efficiency and accuracy of the system of record intended to exhibit the results of Dockyard management.

From the scope of the functions devolving upon the Accountant General, as implied in the name of his office, it would be natural that he should supervise, and to a certain extent be responsible for the Accounts of all Admiralty Departments. Considerations of great weight have led to the Dockyard Expense Accounts being put under wholly separate control, and we do not see that it is now desirable to alter the present arrangements. The very large amount of work involved in keeping the Dockyard Stores and Expense Accounts is in itself a reason for putting them under separate officers.

But we consider that for the purpose of the general financial criticism and review of the Parliamentary and Financial Secretary, and with the view of maintaining the efficiency of the system upon which the Expense and Store Accounts are based, it should be the duty of the permanent financial officer of the Admiralty from time to time to report to the Financial Secretary, for his information and assistance, such observations as may appear to be suggested by the facts disclosed in these Accounts, and to draw his attention to defects, if any, which may be apparent in the system itself or in the manner of giving effect to it.

We have, &c.
(signed) *Edwin Waterhouse*
Richard Mills.

To the Right Hon. W. H. Smith, M.P.

TREASURY MINUTE ON THE FOREGOING REPORT.

18 July 1888.

THE First Lord communicates to the Board a preliminary Report which he has received from Messrs. Waterhouse and Mills upon the subject referred to them for inquiry, and suggests that a copy of the Report be sent to the Admiralty with an expression of the Treasury concurrence in the terms of the Report as regards the satisfactory nature, generally, of the changes which have been the subject of inquiry, so far as they are dealt with in the Report, and subject to further inquiry and report on points which Mr. Smith assumes to be matters of detail and of method rather than of principle.

My Lords concur.

Write to the Secretary to the Admiralty :—

Sir,

I AM directed by the Lords of the Treasury to transmit, for the information of the Lords Commissioners of the Admiralty, copy of a Report which has been received from Messrs. Waterhouse and Mills upon the subject referred to them. The Report is of a preliminary nature only, and has been made at the request of the First Lord of the Treasury with a view to an early expression of opinion upon the main features of the recent changes in the conduct of the duties of preparation and examination of the Dockyard Expense Accounts and Store Accounts, and it is understood that a further report will be made when Messrs. Waterhouse and Mills have satisfied themselves more completely upon various points of detail and procedure.

My Lords gather from the Report that a transfer to a separate branch in the Controller's Department of the responsibility for preparing the Expense Accounts—taken in connection with other changes in the conduct of the business and in the system of record—is regarded by Messrs. Waterhouse and Mills as satisfactory ; that in their opinion the arrangements made or in progress in respect to these accounts, if duly maintained, afford a practical and sufficient security against irregularity or inaccuracy, and also afford means of effective control over the application of labour and stores in the dockyards ; and that therefore no further departmental examination of details of these accounts is called for.

My Lords would, however, recall the fact that regulations well calculated to ensure regularity and efficient control have been laid down in former times, but have been allowed to fall into desuetude ; and they feel sure that their Lordships of the Admiralty will agree with them as to the necessity for providing that the regulations intended to give effect to a proper system shall be constantly enforced.

Messrs. Waterhouse and Mills consider that for the purposes of general financial criticism and review by the Financial Secretary, and with the view of maintaining the efficiency of the system, the accounts in question should be referred by the Financial Secretary to the Accountant General, in his capacity of assistant to the Financial Secretary, for any observations which he may think right to submit.

I am to state that my Lords are pleased to concur in the opinion expressed as to the satisfactory nature, generally, of the changes which have been the subject of inquiry, so far as they are dealt with in the Report, and my Lords have no doubt that their Lordships of the Admiralty will agree with them in approving the suggestion that the accounts in question should, for the purpose named, be the subject of reference to the Accountant General.

I am, &c.

Let a copy of the Report and of this Minute be laid before the Committee on the Navy Estimates.

TREASURY MINUTE ON FIRST AND SECOND REPORTS.

1888.
TREASURY MINUTE.

Treasury Chambers,
10th January 1889.

1. My Lords read the First and Second Reports of the Committee of Public Accounts upon the Appropriation Accounts of the year 1886–87, and also upon the Store Accounts of the Army and Navy so far as these latter accounts have been examined and reported upon by the Comptroller and Auditor General.

FIRST REPORT.

EXCESSES.

2. The Excesses upon the grants for Civil Services in the year 1886–87 were only two in number, amounting together to 3,309*l.* 7*s.* 4*d.*, and were voted by the House of Commons on the 15th March 1888.

CLASS II.

VOTE 1.—HOUSE OF LORDS OFFICES.

3. Write to the Clerk of the Parliaments :—

Sir,

THE net deficit on the Vote for Offices of the House of Lords, 48*l.* 14*s.* 10*d.*, was, as you are aware, voted by the House of Commons on the 15th March last, the reason given by you for the excess having been accepted as satisfactory by the Public Accounts Committee.

The Lords Commissioners of Her Majesty's Treasury take note of your statement to the effect that, inasmuch as in future the salaries will be paid quarterly instead of sessionally, no charge will be incurred in respect of the salary of the Chairman of Committees should that office be vacant during the Recess. Q. 12.

I am, &c.

CLASS III.

VOTE 5.—COUNTY COURTS.

4. Write to the Superintendent, County Courts Department :—

Sir,

THE net deficit of 3,260*l.* 12*s.* 6*d.* on the Vote for your Department during the year 1886–87 was, as you are aware, voted by the House of Commons on the 15th March last.

The Committee of Public Accounts appear to have fully realised the necessary difficulties which you experience in forming a forecast of the probable expenditure under your Vote during the fourth quarter of each financial year : the only suggestion which occurs to their Lordships is that possibly a comparison between the *December quarters* of the last and current years or between the *second six months* of each calendar year might give some useful information as to the probable course of business in the immediate future. They notice that in your evidence you speak only of comparisons extending over 12 months. Q. 19, 25.

I am, &c.

SECOND REPORT.

CIVIL SERVICES.

CLASS I.

5. Write to the First Commissioner of Works :—

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to send you a copy of paragraphs 1 to 5 of the Second Report of the Public Accounts Committee, 1888.

VOTE 1.—ROYAL PALACES.

The Committee do not object to the charge to Building Votes of gratuities paid in the circumstances which existed in the cases before them. No alteration, therefore, need be made in the present practice on this point; but such payments should be distinctly noted in the account.

VOTE 13.—SURVEYS OF THE UNITED KINGDOM.

My Lords hope that the next account will show a further reduction in the amount outstanding for maps supplied to the Land Judges Court, Ireland. If it does not do so, the fact should be brought specially under the notice of their Lordships.

As regards the stock accounts of the Ordnance Survey, their Lordships understand that the Stock Ledgers are now, or will shortly be, in a satisfactory condition, and that a running stocktaking has been instituted; but

Q. 95, 103. Q. 92. that it is not proposed (for reasons given by Mr. Primrose in his evidence) to hold a single annual stocktaking, or to compile a complete statement of stock. In connection with this point my Lords would inquire (1) how often (on an average) it is proposed that stock should be taken of each article; (2) whether, without serious extra cost, the balances of all the stock ledger accounts, as checked, could not be valued and totalled, so as to give some general idea of the value of the stock in charge of the Survey Department?

Q. 148. With reference to the question whether the divisional records of stores might not be so extended as to include Stationery, I am to say that the decision upon this point appears to their Lordships to depend mainly upon the magnitude of the amounts involved; and they would therefore ask whether you can give them any idea of the quantity of the stationery annually issued to each divisional officer, and state whether the issue includes any items differing much, in character or value, from those usually issued to ordinary clerical departments of the public service.

VOTE 14.—SCIENCE AND ART DEPARTMENT BUILDINGS.

My Lords need add nothing to the comments of the Committee on the action of your Department in regard to the refreshment room at the South Kensington Museum, as they feel confident that those comments will in future be remembered by your Department in any similar case which may arise.

I am, &c.

VOTE 18.—PETERHEAD HARBOUR.

6. Write to the Secretary to the Admiralty :—

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith, to be laid before the Lords Commissioners of the Admiralty, a copy of paragraph 6 of the Second Report of the Public Accounts Committee, 1888, relating to the Appropriation Account of the Vote for Peterhead Harbour, 1886-87; and I am to say that as the payment for certain land, the purchase of which did not appear to be finally concluded has been admitted by the Committee it only remains for the

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TREASURY MINUTE.

Admiralty and Treasury to take note of the general principle upon which the Committee have proceeded. My Lords conceive that the determining consideration in the case was the legal opinion that "it was no longer open to either party to recede from their bargain." Q. 185, col. *b*.

I am, &c.

VOTE 23.—PUBLIC BUILDINGS, IRELAND.

7. Write to the Commissioners of Public Works, Ireland :—

Gentlemen,

THE Comptroller and Auditor General, in his Report on the Appropriation Accounts for 1886–87, has called attention to the omission of your Board to enforce for a period of 8¼ years the payment of a rent due by the Dublin, Wicklow, and Wexford Railway Company.

Though the Committee of Public Accounts do not comment on the omission, my Lords feel bound to say that they cannot consider the explanation given on your behalf to be sufficient; and they trust that you will satisfy yourselves that ample precaution has been taken to prevent the occurrence in future of a *laches* which is not creditable to the public service.

I am, &c.

CLASS II.

VOTE 5.—FOREIGN OFFICE.

8. Write to the Under Secretary of State, Foreign Office :—

Sir,

I AM directed by the Lords Commissioners of Her Majesty Treasury to transmit to you herewith, to be laid before the Marquis of Salisbury, a copy of paragraph 7 of the Second Report of the Public Accounts Committee, 1888. Their Lordships are not aware whether any part of the decrease in Sub-head D. of the Foreign Office Vote for the present year is attributable to savings upon the travelling expenses of Home Service Messengers.

I am, &c.

VOTE 8 (1884–85).—PRIVY SEAL OFFICE, 1884–85.

9. The Committee have again referred to the outstanding question of the payment to Mr. Van Baerle, as clerk in the Privy Seal Office, while in custody on a charge of embezzlement.

My Lords have recently been able to communicate on the subject with Lord Carlingford, who was Lord Privy Seal in 1884, when the payment was made. My Lords append the letter addressed to Lord Carlingford on the 2nd November 1888, and the reply which his Lordship has made to it through Mr. J. R. Dasent, who was acting as his private secretary at the time. 17427/88. 17840/88.

My Lords have referred to the papers of 1884–85, and they feel bound to admit that Lord Carlingford might reasonably have taken the letter of the 10th November 1885 to constitute a covering sanction to the payment, which was disallowed by the Committee of Public Accounts in their Report of 1886. 17955/84.

My Lords note that the letter was not apparently before the Committee in 1886, owing probably to its not forming part of the printed correspondence appended to the Report of the Comptroller and Auditor General.

At this distance of time it is not possible to say how far the Treasury, when directing that letter to be written, were fully cognisant of all the circumstances connected with the case; but my Lords are led to think that, though the Board of that day were aware that Mr. Van Baerle was under a

1749/85.
See Memorandum on 17955/84 and 1749/85.

charge of felony, they did not feel justified in asking the Lord Privy Seal to withhold payment of the salary, because the charge had not been proved, and the suspension of the salary would have entailed disaster on Mr. Van Baerle's family.

Under the circumstances, my Lords feel bound to take the responsibility for the payment on themselves, and they hope that with this explanation the Committee will see their way to being able to remove the disallowance.

Send copy of this paragraph to Mr. J. R. Dasent.

VOTE 9.—BANKRUPTCY DEPARTMENT OF THE BOARD OF TRADE.

10. Para. 10. The sum of 200 *l.* reported for disallowance by the Comptroller and Auditor General will remain charged to the Vote, the objection being now removed. The surplus to be surrendered will be 252 *l.* as shown on the account, together with 229 *l.* 13 *s.* 8 *d.*, the balance of advances over expenditure.

VOTE 12.—EXCHEQUER AND AUDIT DEPARTMENT.

11. Para. 11. My Lords have received a letter from the Comptroller and Auditor General, dated the 22nd October 1888, containing his proposal for providing an external audit of the Vote Account of his Department. They append the letter to this Minute in order that it may be laid before the Committee of Public Accounts next Session. Their Lordships will only observe that the proposal made by the Comptroller and Auditor General does not commend itself to this Board, inasmuch as it may establish a claim for extra remuneration to the officer appointed by the Speaker. Moreover, the necessity for it is not apparent, while there are Treasury Officers of Accounts whose duty it is to be associated in the inspection or examination of any accounts in Public Departments.

VOTE 15.—LOCAL GOVERNMENT BOARD.

12. My Lords notice that the Comptroller and Auditor General has suggested, with regard to the payments for poor law medical officers, &c., "that it would be more convenient to adopt the practice pursued with "regard to pauper lunatics, county and borough police, &c., by showing "these grants in a separate vote." The Public Accounts Committee make no observation on this point, and the items in question will disappear from the English vote after this year.

VOTE 19.—PATENT OFFICE.

13. Write to the Secretary, Board of Trade :—

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith a copy of paragraph 13 of the Second Report of the Committee on Public Accounts, 1888, relating to the Patent Office Vote. My Lords have received a copy of the Regulations proposed by the Comptroller of the Patent Office for keeping a record of spoiled Patent Office Fee Stamps, for which allowance is made ; and I am to request you to inform the Lords of the Committee of Privy Council for Trade that they are inviting the Commissioners of Inland Revenue to report as to the necessity for keeping any such record in the Patent Office.

I am, &c.

Note.—The Regulations referred to are filed in 291/89.

Write to the Commissioners of Inland Revenue :—

Gentlemen,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to invite your attention to paragraph 13 of the Second Report of the Public Accounts Committee of this Session (House of Commons Paper 317), and Questions 572—720 of the evidence annexed thereto. The subject there dealt with is one upon which your opinion is of primary importance, as it relates to the security of the Patent Fee Stamps Revenue, which is in your

charge. My Lords presume that some record of spoiled stamps is kept in your Department, the repayments in respect of them being probably included for 1887–88 in the sum of 273 *l.* shown under the head of "Discounts and Repayments," at page 38 of the "Finance Accounts." They would, however, be glad to know whether this is correct, and whether in your opinion any improved arrangements could be introduced at the Patent Office in the interest of the Revenue. A copy of regulations on the subject proposed by the Comptroller of the Patent Office is forwarded herewith.

I am to ask whether similar circumstances exist in other Departments where fee stamps are used, and whether you have any general remarks to make upon the working of that system.

I am, &c.

VOTE 27.—MERCANTILE MARINE FUND.

14. Write to the Secretary, Board of Trade :— Evidence, Q. 1862–1900.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to request you to lay before the Lords of the Committee of Privy Council for Trade the accompanying copy of paragraph 14 of the Second Report of the Committee on Public Accounts, 1888, embodying the remarks of that body on the present condition of the Mercantile Marine Fund.

My Lords, while taking note of the diminution of the deficit already secured and the further one expected to follow, have to observe that the solvency of the fund has by no means been attained at present. As, however, their Lordships are about to take part in a detailed investigation of the finances of that fund, no further observations on their part are required at present.

It is matter for congratulation that satisfactory arrangements have been arrived at with the Trinity House and the Boards of Scotch and Irish Lights on the subject of their expenses.

I am, &c.

VOTE 28.—SECRET SERVICE.

15. Para. 15. Their Lordships observe with satisfaction that the Committee consider that the amended certificate proposed by this Board "answers all reasonable Parliamentary requirements." They have not yet been favoured with any expression of the views of the Comptroller and Auditor General upon the point, but they may observe that the certificates for the year 1887–88 have been rendered in the form approved by the Committee.

VOTE 31.—FISHERY BOARD FOR SCOTLAND.

16. Write to the Under Secretary for Scotland :—

Sir,

IN transmitting to you herewith the enclosed copy of paragraph 17 of the Second Report of the Public Accounts Committee, 1888, I am directed by the Lords Commissioners of Her Majesty's Treasury to request you to move the Secretary for Scotland to instruct the Fishery Board to take note of the observations of the Committee respecting the postponement of payments which might have been met out of the Vote for the service of the year. The circular which formed part of the Treasury Minute of 27th December 1886 (on the Public Accounts Committee's Reports of 1886) refers only to the case of an excess on the total Vote.

The balance to be surrendered will be 344 *l.* 17 *s.* 9 *d.* as shown on the Account.

I am, &c.

VOTE 36.—CHIEF SECRETARY FOR IRELAND.

17. Write to the Chief Secretary:—

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to request you to submit to His Excellency the Lord Lieutenant the enclosed copy of paragraph 18 of the Second Report of the Public Accounts Committee, 1888; and I am to observe that, in view of the fact that Mr. Coffey has left the Public Service, and of the opinion of the Public Accounts Committee that "the irregular payments already made in connection with "this officer's salary may be admitted," the question is now at an end.

The amount of 121 *l.* 1 *s.* 2 *d.* held in suspense in respect of Mr. Coffey's salary in 1885–86 can now be finally charged to the Vote.

I am, &c.

VOTE 38.—LOCAL GOVERNMENT BOARD, IRELAND.

18. Para. 19. Write to the Secretary to the Local Government Board, Dublin:—

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to inform you that the Public Accounts Committee of 1888 have expressed the opinion that every effort should be made to recover the arrears due from local authorities in connection with the "Labourers" and "Public Health" Acts; and I am to request that the Local Government Board for Ireland will cause their Lordships to be furnished with a statement showing in detail the amounts due from such causes which are in arrear for 12 months and upwards, together with a statement of the special reasons (if any) for the delay in each case, and of the steps being taken to recover the amounts. This information should be given as at any date convenient to the Local Government Board.

I am, &c.

VOTE 39.—PUBLIC WORKS OFFICE, IRELAND.

19. In the evidence before the Committee (Questions 298 to 305) the question was raised whether there had been a breach of faith on the part of the proprietors interested in the River Barrow Drainage, as seemed to be implied in the letter quoted by the Comptroller and Auditor General in his report on this Account. On referring to the complete correspondence, my Lords find that there was no pledge given which would bind the local proprietors to pay the balance referred to.

VOTE 40.—RECORD OFFICE, IRELAND.

20. Write to the Master of the Rolls in Ireland:—

My Lord,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to call your Honour's attention to paragraph 20 of the Second Report of the Public Accounts Committee of the House of Commons for 1888 (a copy of which paragraph is enclosed), and I am to say that their Lordships have instructed the Treasury Remembrancer to communicate with yourself and the Deputy Keeper of Public Records with a view to the consideration of the question whether the introduction of the system of fee stamps in the Public Record Office in Ireland would be practicable and advantageous.

I am, &c.

Write to the Treasury Remembrancer in Ireland :—

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TREASURY MINUTE.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to inform you that the Comptroller and Auditor General has drawn attention to the fact that whereas the fees for certificates, &c., in the English Record Office are payable in stamps only, those in the corresponding Irish Department are collected in cash ; and the Public Accounts Committee of 1888 have suggested "that the Treasury should consider whether any "advantage would be gained by extending the use of fee stamps to this "Office."

I am accordingly to instruct you to communicate with the authorities of the Irish Record Office and report to my Lords whether, in your opinion, it would be an improvement to introduce the use of stamps into that Department, and whether there is any legal or administrative difficulty in the way of making such a change. Your own acquaintance with the working of the system of Judicature Fee Stamps, together with the information you can obtain from the Inland Revenue authorities in Dublin, should enable you to form an independent judgment upon the point.

I am, &c.

CLASS III.

VOTE 13.—PRISONS, ENGLAND.

21. Write to the Chairman, Prisons Board, England :—

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith a copy of paragraphs 21 and 22 of the Second Report of the Public Accounts Committee, 1888. With regard to the schemes for Prison Charities, their Lordships understand, from correspondence with the Home Office, that a model form of scheme has been settled by the Charity Commissioners and has been put in force in at least one case, that of Bishop Andrew's Charity. It will be convenient that a statement of the present position of this matter, brought down to the latest convenient date, should accompany the draft Estimates for your Department for 1889–90 when submitted to their Lordships. 3685/88.

I am, &c.

VOTE 21.—LAW CHARGES AND CRIMINAL PROSECUTIONS, IRELAND.

22. Write to the Under Secretary for Ireland, Dublin Castle :—

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to request you to lay before his Excellency the Lord Lieutenant the enclosed copy of paragraph 23 of the Second Report of the Public Accounts Committee of 1888, respecting the Vote for Law Charges, Ireland.

Their Lordships having read Mr. Coll's evidence before the Committee, gather that his Excellency is not prepared to dissent from the position which they feel it their duty to take up, and in which the Public Accounts Committee concur, that— Q. 785-815.

(1.) Any new general class of expenditure, when not expressly authorised by statute, requires previous Treasury authority. (The payment of the costs of defendants at a winter assize is an example of this.)

(2.) Any distinctly exceptional expenditure should be reported to the Treasury, at least for covering sanction. (The expenses incurred in the apprehension of William Sheehan appear to be clearly of this character.)

My Lords cannot think that the observance of these two rules could hamper the Irish Government in the administration of justice.

After the proceedings before the Committee the payments of 6 *l.* 18 *s.* and 5 *l.* 5 *s.* questioned by the Comptroller and Auditor General may remain charged to the Vote, the surplus upon which will be 655 *l.* 4 *s.* 2 *d.*

I am, &c.

VOTE 28.—COUNTY COURT OFFICERS, &c., IRELAND.

23. Write to the Treasury Remembrancer, Ireland:—

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you copies of paragraphs 24, 25, and 26 of the Second Report of the Public Accounts Committee, 1888.

Para. 24. In accordance with the view expressed by the Committee, my Lords have thought it expedient to obtain an authoritative legal opinion on the question raised by the Comptroller and Auditor General whether Clerks of the Crown and Peace are, as at present appointed, qualified to receive pensions, before that question arises in a practical form; and they are advised by the Law Officers of the Crown that there is no necessity for the officers in question to obtain Civil Service certificates in order to qualify for pension on retirement.

A Bill was introduced into the House of Commons to regularise the *status* and remuneration of the Divisional Magistrates. The efforts made to proceed with it were, however, unsuccessful, and in consequence of the persistent opposition it was found necessary to withdraw the Bill; but it is intended to re-introduce it early next Session.

In these circumstances their Lordships do not understand the Committee to disallow the charge to the Vote for 1886–87, amounting to 1,100 *l.*, which has been queried by the Comptroller and Auditor General, and that amount will therefore stand as a final charge upon the Vote.

In the circumstances explained in the statement contained in Appendix No. 4 to the Report, the Committee admit the charge of 269 *l.* 14 *s.* against the same Vote in respect of the salary and expenses of Colonel Alfred Turner, while acting as a Divisional Magistrate.

The surplus to be surrendered will therefore be 91 *l.* 9 *s.* 3 *d.*, as stated in your Account.

I am, &c.

VOTE 30.—CONSTABULARY OF IRELAND.

24. Write to the Chief Secretary:—

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you, to be laid before his Excellency the Lord Lieutenant, the accompanying copies of paragraphs 25 and 27 of the Second Report of the Public Accounts Committee of this Session, relating to the extra salaries paid to certain Resident Magistrates and to an Inspector of Constabulary as Divisional Magistrates.

A Bill was, as you are aware, introduced into the House of Commons to regularise the *status* and remuneration of the Divisional Magistrates. The efforts made to proceed with it were, however, unsuccessful, and in consequence of the persistent opposition it was found necessary to withdraw the Bill, but it is intended to re-introduce it early next session. In these circumstances their Lordships think that the sums of 1,100 *l.* and 255 *l.* queried by the Comptroller and Auditor General may remain final charges upon the County Court and Constabulary Votes respectively.

The sum of 10 *l.* 7 *s.* 10 *d.*, disallowed by the Comptroller and Auditor General upon the Constabulary Vote as being properly chargeable to the Vote for the Chief Secretary's Office, should be transferred accordingly;

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and their Lordships will give the necessary directions by separate letters. The surplus to be surrendered upon the Constabulary Vote will be 6,268 *l.* 13 *s.* 10 *d.*

£.	s.	d.
6,258	6	–
10	7	10
6,268	13	10

I am, &c.

25. Write to the Commissioners of Prisons, Ireland:—

Gentlemen,

THE Lords Commissioners of Her Majesty's Treasury desire me to inform you that they share in the satisfaction expressed by the Committee of Public Accounts in paragraph 28 of their Second Report for 1888, of which I am to enclose a copy herewith.

I am, &c.

CLASS IV.

VOTE 1.—PUBLIC EDUCATION, ENGLAND AND WALES.

26. Write to the Secretary, Education Department:—

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to request that you will lay before the Lords of the Committee of Privy Council for Education the accompanying copy of paragraphs 29 and 30 of the Second Report of the Public Accounts Committee for 1888.

Para. 29. My Lords will be glad to learn that the Comptroller and Auditor General has now been supplied with the 100 School Schedules, with back numbers. Upon an examination of those schedules he will be able to form an opinion how far, under the present conditions of the Code, such schedules are useful for purposes of audit.

Para. 30. My Lords understand that the opinion of the Law Officers has been received upon the points raised, in connection with a payment of 7 *l.* 11 *s.* 4 *d.* to the Friar's Wood Board School, Newcastle-under-Lyne, as to the effect of the provisions of section 20 of the Education Act of 1876. The question was raised upon the Accounts of 1885–86, and my Lords hope that there will be no further delay in its settlement.

I am, &c.

VOTE 2.—SCIENCE AND ART DEPARTMENT.

27. Write to the Secretary, Science and Art Department:—

Sir,

IN transmitting to you, to be laid before the Lords of the Committee of Privy Council for Education, the enclosed copy of paragraph 31 of the Second Report of the Public Accounts Committee, 1888, I am directed by the Lords Commissioners of Her Majesty's Treasury to state that the question of the guide book referred to therein is now closed.

The sum of 3 *l.* 4 *s.* referred to in paragraph 7 of the Comptroller and Auditor General's Report on the Appropriation Account will be disallowed as against the Vote for your office, and charged to that for the House of Commons, and my Lords will make the necessary adjustments accordingly. The surplus to be surrendered will be 435 *l.* 19 *s.* 5 *d.*, of which 3 *l.* 4 *s.* will be dealt with by a write-off from the Exchequer Grant for 1887–88.

I am, &c.

VOTE 10.—PUBLIC EDUCATION, SCOTLAND.

28. Write to the Secretary, Scotch Education Department:—

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith the enclosed copy of paragraphs 32 to 35 of the Second Report of the Public Accounts Committee of 1888.

The Committee of Privy Council for Scotch Education will observe that the Parliamentary Committee consider that no repayment should be required of grants already made in respect of schools where the fees exceeded 9 *d.* per week. It is, however, to be understood that these payments, admitted to be illegal, should not be continued ; and my Lords rely upon your Department to act on this understanding.

The Committee do not require repayment of the sum of 2 *l.* 4 *s.* which was paid to Halkirk School, Caithness, without regard to the limits laid down by section 19 of the Education Act of 1876 ; but they desire that the opinion of the Law Officers should be taken as to the legality of the Minute under which the Halkirk payment was made before any further payments are made under that Minute. My Lords trust that you will at once proceed to obtain such opinion, if you have not already done so, as they will be unable to give their covering sanction to any similar payments until the legality of them has been affirmed on authority.

The Committee consider that payment may be admitted in the cases where you have ignored the excess of the school rate over 3 *d.* in the £., and the amounts queried by the Comptroller and Auditor General will therefore be finally charged to the Vote.

The surplus on the Vote will stand at 196 *l.* 18 *s.* 7 *d.*, as shown in the Account rendered by you.

I am, &c.

CLASS VI.

Vote 1.—Superannuations.

29. Para. 36. Their Lordships note the Committee's approval of the principles upon which they have announced that they will proceed in the award of pensions subsequently to the passing of the Superannuation Act of 1887.

Write to the Paymaster General :—

My Lord,

In transmitting to you herewith a copy of paragraphs 36 and 38 of the Second Report of the Public Accounts Committee of 1888, I am directed by the Lords Commissioners of Her Majesty's Treasury to say that, in the absence of any remark by the Committee, they consider that the following items may remain charged to the Superannuation Vote, viz. :—

	£.	*s.*	*d.*
Sir John Lentaigne (over-payment)	16	13	11
Aaron Abensur (compassionate allowance)	26	13	4
Interpreter, Egypt (over-payment)	33	6	8
£.	76	13	11

The first and last items might more correctly be treated as balances irrecoverable ; but my Lords are of opinion that it would be most inconvenient to disallow the charges against 1886–87 in order to bring them to account, as balances irrecoverable, in the next open year.

The amounts of the following over-payments have been recovered :—

	£.	*s.*	*d.*
D. Anderson	6	10	–
McDonald, Barry & Fay	1	13	–
M. Philipucci	2	–	–
£.	10	3	–

As regards the Medical Officer to Canterbury Prison, you have received instructions to recover from the local authority the sum of 3 *l.* 17 *s.* 3 *d.*, being all that they will agree to repay out of the excess of 5 *l.* 8 *s.* 5 *d.* on the commutation money paid to them ; and no alteration need be made in the annuity payable to the National Debt Commissioners.

With regard to paragraph 38, I am to inform you that my Lords will act on the view of the Committee in future cases of pensions awarded in respect of services in more than one Department in which the amount involved is large.

The surplus to be surrendered is 843*l.* 6*s.* 7*d.*, allowance being made for the over-payments recovered.

I am, &c.

REVENUE DEPARTMENTS.

Vote 1.—Customs.

30. Write to the Commissioners of Customs :—

Gentlemen,

I am directed by the Lords Commissioners of Her Majesty's Treasury to forward to you the enclosed copies of paragraphs 38, 39, and 40 of the Second Report of the Public Accounts Committee for 1888, and I am to inform you that the opinion expressed in paragraph 38 will be acted upon by this Department in future cases of pensions awarded in respect of services in more than one Department, in which the amount involved is large.

The Committee may be taken to approve of your method of dealing with light gold, having regard to the great practical difficulty of complying with the requirements of the law on that subject.

I am, &c.

31. Let a note be taken in the Superannuation Department of the opinion expressed in paragraph 38 of the Report, with regard to pensions earned by service in two departments whose non-effective charge falls under different votes. Cases such as are contemplated by the Committee "in which the amount involved is large" are not likely to occur very frequently, and there should be no difficulty in arranging that a note respecting each of them should be added to the non-effective Vote to which the pension is charged.

Vote 3.—Post Office. Vote 5.—Post Office Telegraphs.

32. Write to the Postmaster General :—

Sir,

I am directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith copies of paragraphs 42 to 50 of the Second Report of the Public Accounts Committee for 1888.

Para. 44. The subject dealt with in this paragraph must be considered without reference to the fact that, in the cases therein mentioned, the purpose for which these officers were summoned was a *legal* one, distinguishable to a certain extent from their regular clerical or other duties. It is simply a particular case of the question of the allowance (if any) to be made to officials recalled from leave for official purposes; and as such will be dealt with by the Committee which has now under consideration the rates of travelling and subsistence allowed to officers of public departments.

Para. 46. The Committee decide in your favour on the question of the method of charging for the conveyance of Parcel Post by ship, otherwise than under contract, and my Lords see no reason to doubt the soundness of this decision. They would, however, observe that, as matters now stand, a very small alteration of facts may lead to a transfer of a charge from Sub-head G. 3 of the Post Office Vote to Sub-head A. of the Packet Vote, inasmuch as this transfer would follow upon any sort of definite agreement about the carriage of parcels, with a line already under contract for the carriage of mails. Moreover, the carriage of Foreign and Colonial parcels, so far as it is not included in general contracts, is provided for under a

special Sub-head (F.) of the Packet Vote. For these reasons their Lordships consider that the arrangement should be more clearly shown on the face of the Estimates than at present, and they would propose that—

(1.) The full wording of Postal Sub-head G. 3 (p. 94 of Estimates) should be so framed as to include a reference to the carriage of parcels by vessels under contract for ordinary mails only.

(2.) A note should be added to Sub-head A. of the Packet Vote indicating the cases in which, since the contract covers only ordinary mails, additional payments in respect of parcels are, or may be, made from Sub-head G. 3 of the Post Office Vote.

Para. 48. I am to request you to give most careful consideration to the views of the Committee on the subject of the re-issue of light gold from post offices, and, with reference to your letter of 13th May 1886, to submit for their Lordships' consideration proposals for modifying this practice so far as is possible consistently with the reasonable convenience of the public.

Para. 49. The question referred to in this paragraph, so far as it relates to extra duty allowances, has now been settled, and their Lordships are now considering the Report of a Committee upon the regulations for travelling and subsistence allowances in the Telegraph Department and elsewhere.

Para. 50. Their Lordships hope that the test audit of the Postal and Telegraph Store Accounts by the Comptroller and Auditor General has now begun.

I am, &c.

Date of Delivery of the Appropriation Accounts.

33. Para. 51. My Lords, taking note of the opinion of the Committee in favour of an earlier delivery of the accounts, and desiring to afford all possible facilities to the Comptroller and Auditor General in the discharge of his duties, direct that the following circular be addressed to the various accounting officers of Civil Votes.

Sir,

I am directed by the Lords Commissioners of Her Majesty's Treasury to call your attention to the following paragraph in the Second Report of the Public Accounts Committee of 1888.

"The attention of your Committee has been called to the late delivery of "some of the Appropriation Accounts. They concur with the Comptroller "and Auditor General that it is an important matter that the audit should "follow as closely as possible upon the transactions of the account, and that "with this view every effort should be made to expedite the delivery of the "periodical and Appropriation Accounts."

Their Lordships agree with the views expressed by the Comptroller and Auditor General and Public Accounts Committee, and hope that they may count upon your co-operation in giving effect to those views. They do not propose at present to lay down any definite rule for the delivery of the Appropriation Accounts before the statutory date of November 30th, but they think that the Appropriation Account of an ordinary Civil Vote, containing no payments outside the United Kingdom, might readily be rendered, in the absence of special circumstances, by the 30th September; and they request that, subject to these qualifications, you will endeavour to render the account(s) of the Vote(s) for which you are responsible as nearly as possible by that date in the year 1889.

This calculation proceeds on the assumption that the Exchequer and Audit Department will accelerate their examination of the final monthly accounts, but upon this point my Lords have no doubt of the ready co-operation of the Comptroller and Auditor General.

I am, &c.

CONSOLIDATED FUND.

LOANS ARREARS.

34. Write to the Public Works Loan Commissioners :—

My Lords and Gentlemen,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith a copy of paragraph 52 of the Second Report of the Public Accounts Committee, 1888. They hope that the next account of the loans administered by you will show an improvement as compared with that upon which the Committee have commented.

I am, &c.

35. Write to the Commissioners of Public Works in Ireland :—

Gentlemen,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you the enclosed copy of paragraph 53 of the Second Report of the Public Accounts Committee, 1888.

This paragraph, as my Lords read it, hardly lays sufficient stress upon your own primary and general responsibility for the administration of the loans fund in your charge, including the recovery of sums in arrear. This responsibility is complete and undivided in the numerous and important cases in which arrears have not been put in the hands of your Solicitor for recovery. My Lords do not doubt that you are fully alive to this responsibility, and they only refer to the fact in order to avoid the possibility of misapprehension elsewhere.

It must be remembered that the account which will be before the Public Accounts Committee next year will be of too early a date to show the effects of the new system ; but when that Committee meets you will have much later information available, which it may be expedient to lay before it. In the meanwhile their Lordships, as you are aware, are considering the account of the 31st March last, with the commentary of the two departments thereupon.

I am, &c.

ARMY APPROPRIATION ACCOUNT.

36. Write to the Financial Secretary, War Office :—

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith, to be laid before the Secretary of State for War, a copy of paragraphs 55–75 of the Second Report of the Public Accounts Committee for 1888.

PAYMENTS BY INDIA FOR HOME EFFECTIVE CHARGES.

Para. 55. Their Lordships have received a report, under date of 31st July, from the Committee appointed for the consideration of this question.

In that Report the Committee make definite proposals for settling the claims in respect of Deferred Pay down to 31st March 1885, and if these proposals are accepted on behalf of the United Kingdom and of India, all outstanding questions affecting Home Effective charges will be settled down to that date. The Committee are now proceeding to consider the payments proper to be made for the years 1885-86 and 1886-87, and hope to be able to lay down principles upon which it will be possible to determine the amounts payable by India in respect of 1887–88 and subsequent years for effective services.

PAYMASTERS' ACCOUNTS.

Para. 56. In regard to the change from quarterly to monthly rendering of Paymasters' Accounts, their Lordships observe that in the Fifth Report

of the Select Committee on Army Estimates, 1888 (p. vi), this change is referred to in connexion with suggested alterations in the system of departmental audit at the War Office, leading to possible reductions in the clerical establishments; and they gather from Sir Ralph Thompson's evidence before that Committee (Q. 4959–4963, 5014–5017) that a reduction in the staff of paymasters may, in his opinion, be expected to result from it. My Lords need hardly observe that they would welcome any legitimate reduction of establishments; at the same time they hope that no measure will be introduced diminishing the check which the Secretary of State exercises, through the Financial Secretary, over the details of army expenditure, until such measure has been fully considered both by this Department and by the Public Accounts Committee on behalf of the House of Commons. The case referred to in paragraph 57 of the latter Committee's Report is a sufficient example of the risk which may be incurred under an insufficient system of supervision.

Para. 57. Their Lordships now authorise the charge to "Losses Irrecoverable" of the amount (4,249 *l.*) of the defalcations of Paymaster Browning; but they would commend the remarks of the Committee to the serious consideration of the Secretary of State. The system of monthly accounts, already referred to, will apparently facilitate periodical inspection, and the checking of paymasters' actual balances against their returns to your Department.

Para. 58. There is general agreement that the division between Civil and Military Votes of the pay of the Aides-de-Camp to the Lord Lieutenant of Ireland may remain as at present. Prior to 1881 these officers drew a forage allowance from Army Votes in respect of their services to His Excellency, but in that year this anomaly was removed by the grant to them of a consolidated civil salary to cover all such allowances.

Para. 59. The sum of 13 *l.* 3 *s.* referred to has been charged to "Losses Irrecoverable."

Para. 60. I am to inquire whether the necessary vouchers for the sum of 431 *l.* 9 *s.* 10 *d.* have yet been received from the India Office.

Paras. 61, 62. The Secretary of State will, doubtless, consider the alternatives offered him by the Committee, *either* not to charge to the Vote the funeral expenses of men who leave property behind them *or* to obtain an amendment to the Act of 1863, to the terms of which this practice is opposed.

Para. 63. Further consideration has been given by this Department to the question of the stores supplied for the Suakim garrison in addition to the pecuniary grant in aid of it; and, in the peculiar circumstances of the case, their Lordships have, in a separate communication to you, consented to allow the sum of 14,454 *l.*, in respect of these stores, to remain a charge upon Army Votes. My Lords in that letter expressed their regret that this item, which might have proved of serious amount, was not brought before them at the time when the general question of army expenditure in Egypt was discussed and settled.

16,949.

Para. 64. An Inter-departmental Committee has under consideration the amount and method of payment of the contributions which should be made by various Colonies towards the cost of their own military protection; and recommendations by that Committee respecting the cases of Sierra Leone, St. Helena, Hong Kong, and Straits Settlements are now before their Lordships.

Paras. 65, 66, 67. Their Lordships hope that the Secretary of State will be able to put the financial arrangements of the Yeomanry Cavalry on a more satisfactory footing than in the past. They notice that the Select Committee on Army Estimates, 1888 (Second Report, p. vii) appeared to consider that improvements in the organisation and administration of this branch of the Service were desirable and possible. The sum of 7,098 *l.* 5 *s.*, referred to in paragraph 65, may now be finally charged to the Vote, as recommended by the Committee.

Para. 68. The Committee have correctly interpreted the view taken by this Board on the general question of the substitution of Treasury sanction for a missing voucher.

Para. 69. My Lords now give their formal consent to the cancellation of

the Receivable Order for 250 *l.* issued to Mr. Cussans; and also to the proposal to charge to "Losses Irrecoverable" the sum of 12 *l.* 12 *s.* 11 *d.*, the value of some chopped straw lost in transit between Suez and Cairo.

Para. 70. The sum of 16,546 *l.* 1 *s.* 5 *d.*, recommended by the Comptroller and Auditor General for disallowance in the absence of vouchers, had been reduced at the date of the Committee's Report to 7,025 *l.* 1 *s.* 5 *d.* owing to the production of vouchers for 9,521 *l.* I am to inquire whether any further reduction has now been effected in a similar manner, and what prospects there are of obtaining complete vouchers for the whole sum.

Paras. 71, 72. My Lords are glad to find themselves in general agreement with the views expressed by the Committee as to the powers of the Comptroller and Auditor General in regard to questions raised by him which may seem to trench on administration. The subject was discussed by Mr. Knox and Sir Charles Ryan before the Army Estimates Committee this year, and their Lordships had already formed their opinion on the subject, after consideration of the views expressed in the evidence of those two gentlemen. The importance of the subject requires a full exposition of the opinions which my Lords entertain regarding it.

My Lords think it important that the Comptroller and Auditor General should have great freedom in drawing his reports to Parliament. He may draw attention to any circumstance that comes to his knowledge in the course of audit, and point out its financial bearing. As, however, he is the officer of Parliament, he will naturally have no disposition to question anything that Parliament has already sanctioned, and if he reports on a matter of administration from the point of view of its effects on the public purse, it will be for the purpose of bringing before Parliament something which otherwise would pass unnoticed. It is impossible to deny that it is always his right, and will often be his duty, to take this step, but it is equally obvious that the occasion and manner of such report must be matters of discretion.

On the other hand, my Lords hold that the Accounting Department may rightly assert a discretion as regards answering the queries of the Comptroller and Auditor General upon matters of administration. The Department is bound to show what it has spent, and for what purpose, and on what authority. If questioned why the money was spent, with due authority, in one way rather than in another, the Department may refuse to answer the question. But it, of course, must be prepared to justify such refusal to Parliament, if necessary.

For instance, if a department employs a private firm for certain work at a far higher price than is, within the knowledge of the Comptroller and Auditor General, paid by other departments to the same firm or to other firms for apparently similar work, the department might be justified in answering the Comptroller and Auditor General's query by a simple reference to the authority of the Secretary of State. But the Comptroller and Auditor General would clearly be justified in making the query, and in calling attention to the circumstances in his Report, so as to enable the Public Accounts Committee, if it sees fit, to satisfy itself on the particular point. *A fortiori*, when, as in the cases actually discussed before the Committee of this Session, there is an apparent financial inconsistency in the actions of the department itself, the Comptroller and Auditor Genera appears to be more than justified in raising a query on the point; and the proceedings before this Committee have convinced their Lordships that the course adopted by the Comptroller and Auditor General has not resulted in any injury to the public service, and that in ordinary cases it is desirable that the Comptroller and Auditor General should receive such explanations as may be proper, in order that the question may be laid before the Committee of Public Accounts, for consideration, in a complete form.

Para. 75. My Lords would be glad to learn the result of the consideration which the Secretary of State undertook to give to the alternative forms, suggested by the Comptroller and Auditor General, of a certificate as to the state of the reserve of stores which might accompany the Appropriation Account. This question, however, appears to be more closely connected with the Store Accounts; and the remarks of the Public Accounts Committee upon those Accounts will be dealt with in a separate letter.

The surplus upon the Army Account for 1886–87 cannot yet be ascertained ending the production of vouchers in cases where they are still wanting My Lords understand, however, that vouchers have been produced for the sum of 17 *l.* 4 *s.* left outstanding on the Account for 1885–86, and the amount can now be treated as a final charge against the Vote for that year.

I am, &c.

NAVY APPROPRIATION ACCOUNT.

37. Write to the Secretary to the Admiralty :—

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith, to be laid before the Lords Commissioners of the Admiralty, a copy of paragraphs 76 to 99 of the Second Report of the Public Accounts Committee of 1888, dealing with the Navy Appropriation Account for 1886–87.

10,920. 12,249. Para. 76. A draft Order in Council covering the revised code of Marine Instructions was approved by my Lords on the 13th July last.

Para. 77. Their Lordships have already decided to deal with such cases as that of Mr. Mustart (the Greenwich Hospital pensioner employed as a 13,508. Lower Division Clerk in the Admiralty) by a clause in an Omnibus Bill, whenever such a Bill is introduced. A clause for the purpose has been prepared, and approved by the Admiralty.

Paras. 78, 79. Their Lordships of the Admiralty will notice that the Committee think it desirable to leave to departments the decision as to the amounts at which reserves of stores should be maintained. My Lords will return to this point in connexion with the Store Accounts.

Para. 80. In accordance with the Committee's decision, the payments to officers of the Intelligence Department, referred to in this paragraph, will remain charged to Vote 1.

844–88. Para. 81. My Lords believe that the arrangement which has now been entered into respecting the Indian contribution is correctly described by the Committee. Arrangements for future years are under consideration.

Para. 82. My Lords presume that the Board of Admiralty will set on foot the thorough inquiry into Naval yards abroad which is recommended at the close of the Fourth Report of the Select Committee on Navy Estimates of this Session, and in that event the question of the check on payments of wages at those yards would naturally be considered together with other points of administration and finance. At the same time their Lordships must not be held to imply that the settlement of such a question must necessarily await the general inquiry referred to.

Para. 83. The payment to Mr. McEvoy, as head master of the dockyard school at Portsmouth, having been passed by the Committee, remains charged to the Vote.

Paras. 84–92. *Advances to Contractors.*—The Board of Admiralty will no doubt take note of the opinions expressed by the Committee in these paragraphs. The only point upon which my Lords need comment is the payment of 32,453 *l.* to Messrs. John Brown & Co. referred to in paragraphs 87 and 88. This payment appears to have been irregular, though the Comptroller and Auditor General did not recommend it for disallowance against the Vote for 1886–87. Provision for this item seems actually to have been made in the Estimate for the ensuing year ; and the effect of the payment was to cause an excess on Vote X., sec. 1, over and above the amount provided for that Vote in the Supplementary Estimate, which amount included the item in question.

Para. 93. The sum of 1,544 *l.* 1 *s.* 9 *d.*, for cost of plates for testing projectiles, will remain charged to Navy Votes, but the Board of Admiralty should take care that in future any such exceptional item should be clearly exhibited on the face of the estimate (ordinary or supplementary) in which provision is made for it.

Para. 95. My Lords understand that the charge to Navy Votes of 11,705 *l.* 11 *s.* for armour-piercing projectiles to which the Comptroller and Auditor

General takes exception, was made as a part of the new system under which such items are now assigned to Navy instead of Army Votes, provision having been made under Vote 10, and that the articles themselves were only delivered to the War Office as a matter of convenience, and as part of a transitional arrangement, being completely under the control of the Admiralty. I am to ask whether my Lords correctly understand in this sense Sir G. FitzGerald's reply to Question 2134 of the Committee.

My Lords have read Sir G. FitzGerald's answer to Question 2162; and they cannot but think that the Supplementary Estimate might have been framed so as to exhibit the state of the facts more clearly.

Para. 97. The Board of Admiralty will note the remarks of the Committee as to the irregularity of their action in the case of the Great Queen Street Pattern Rooms. The sum of 143*l.* 8*s.* 3*d.* may, however, be charged to the Vote, having regard to the opinion to that effect expressed by the Committee.

Para. 98. The sums of 3,818*l.* 2*s.* 1*d.* and 3,475*l.* 3*s.* 2*d.*, being the amounts embezzled by the late Assistant Paymasters of Her Majesty's ships "Helicon" and "Espoir" have been allowed to be charged to "Losses Irrecoverable." Q. 2186.

Para. 99. I am to inquire when my Lords may expect to be favoured with the proposals of the Board of Admiralty for dealing with unclaimed effects of deceased Seamen and Marines.

A separate letter will be addressed to you on the subject of the Comptroller and Auditor General's Report on the Navy Store Accounts.

The surplus to be surrendered on the Navy Account for 1886-87 will be 151,442*l.* 15*s.* 11*d.*

I am, &c.

AUDIT OF STORE ACCOUNTS BY THE COMPTROLLER AND AUDITOR GENERAL.

38. This is the first occasion upon which the Public Accounts Committee have had before them any results of the test audit of certain Store Accounts which the Comptroller and Auditor General has undertaken under their Lordships' Minute of 15th November 1886; and without coming to any premature conclusion as to the effect of this novel institution, my Lords desire to express the opinion that the arrangements made in pursuance of that Minute are working smoothly, and are already yielding satisfactory results. They are glad to observe the evident friendliness of the relations between the Audit Department and the officers whose transactions are now for the first time being subjected to external criticism; and they venture to congratulate all parties concerned upon this state of things. They proceed to deal with the points referred to in the Report of the Public Accounts Committee relating to the Store Accounts of the Army and Navy respectively

Army Store Accounts.

39. Write to the Financial Secretary, War Office:—

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to request you to submit to the Secretary of State for War the enclosed copies of paragraphs 100 to 107 of the Second Report of the Public Accounts Committee of 1888 relating to the Comptroller and Auditor General's Report of the results of such examination as he was able to apply to the Store Accounts of the Army, in connexion with the Appropriation Accounts of 1887-88.

Para. 101. My Lords have not yet received the final proposals of the Secretary of State for deciding what officer should be entitled to give final authority for "writes off" of stores under the new organisation of the War Office. They would be glad to see the new rules to which the Public Accounts Committee refer.

Para. 102. I am to inquire whether the War Office could undertake to render to the Comptroller and Auditor General the Equipment and other Store Accounts made up to the 31st March, not later than (say) the 31st January next following, in which case it would apparently be possible for

that officer to prepare his Report upon them for presentation to Parliament before the 1st April. This would obviate any disturbance of the period of account and any increase of labour in your department, such as would arise if the account was made a half-yearly one. My Lords see no difficulty in the way of the publication of the Comptroller and Auditor General's Reports on the Store Accounts at a later date than that fixed by Parliament for the Appropriation Accounts.

Paras. 103, 104, 105. The report of Messrs. Whinney and Waterhouse is, as the Secretary of State is aware, now under the consideration of this Board; but there can be no difference of opinion as to the expediency of an earlier presentation of the Manufacturing Accounts.

Paras. 106, 107. Their Lordships would be glad to receive the observations of the Secretary of State upon the Comptroller and Auditor General's suggestion respecting the Valuation of Stores Return. In connexion therewith paragraph 75 of the Committee's Report (enclosed in the Treasury letter of even date herewith, respecting the Army Appropriation Account) should also be considered; as well as paragraph 79 of the Committee's Report (copy enclosed) on the Navy Appropriation Account.

I am, &c.

Navy Store Accounts.

40. Write to the Secretary to the Admiralty:—

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith, to be laid before the Lords Commissioners of the Admiralty, a copy of paragraphs 108 to 131 of the Second Report of the Public Accounts Committee of 1888, containing the comments of that Committee upon the Comptroller and Auditor General's First Report on the Store Accounts of the Navy.

Paras. 113–117. My Lords concur with the Committee, that it is desirable to suspend judgment on the question of the check on Storekeeper's Accounts until the final report of Messrs. Mills and Waterhouse has been received and considered.

With regard to the statements made by Mr. McHardy respecting the Admiralty Store books, my Lords are glad to infer from the views expressed by the Select Committee on Navy Estimates (Fourth Report, page vii) that that Committee agree with the Committee on Public Accounts that no immediate action is required in consequence of the evidence of that gentleman, who was also examined before that Committee.

Para. 124. My Lords understand the question raised in this paragraph to be whether the stocktaking staff, as a whole, possesses sufficient official status to be incontrovertibly independent of the yard officers whose work they check. No doubt a large portion of the work of stock-taking is of a routine character, which can be entrusted to subordinate officers of the service; but the Comptroller and Auditor General appears to doubt whether these subordinates act under the control of superior officers of at least equal standing with the highest officers engaged in the custody and issue of stores. I am to request that my Lords may be favoured with a full account of the system now in force, regarded from this point of view, in order that they may form a judgment upon the point raised by the Comptroller and Auditor General.

Para. 127. My Lords are disposed to agree with the Committee that, in cases of magnitude, Victualling Stores should not be condemned without the authority of a Board of Survey.

Para. 128. The Board of Admiralty will doubtless note the remarks of the Committee on the amount of stores in stock at different yards. The evidence before the Committee seems to show that the subject requires further consideration from the Admiralty.

Paras. 129, 130. The question of the authority upon which "writes off" of victualling stores should be allowed arose in evidence before the Select Committee on Navy Estimates, and was by them remitted (Second Report, page iii) to the consideration of the Public Accounts Committee. The Board of Admiralty will observe that the latter Committee concur with the

Treasury in approving a general proposal made by the Comptroller and Auditor General for dealing with this matter, and I am to express the hope that their Lordships of the Admiralty will see their way to the adoption of this arrangement.

I am, &c.

EXAMINATION OF NAVY EXPENSE ACCOUNTS.

41. Write to the Secretary to the Admiralty :—

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith a copy of paragraph 132 of the Second Report of the Public Accounts Committee of 1888, respecting the examination by the Comptroller and Auditor General of the Expense Accounts of the Navy. The Lords Commissioners of the Admiralty will observe that the opinion expressed by the Committee may be stated as follows :—

(1.) That it is desirable that the Comptroller and Auditor General should continue to report upon these Accounts; and

(2.) That to this end it would be necessary and sufficient that a Minute of this Board should be issued under the provisions of the 33rd section of the Exchequer and Audit Departments Act, 1866.

My Lords are in communication with the Comptroller and Auditor General with regard to the steps to be taken in consequence of this opinion.

I am, &c.

Financial Adjustments.

42. Let the following sums be surrendered by writing them off from the grants for the respective services, 1887–88 :—

	£.	s.	d.
Fishery Board, Scotland	344	17	9
Constabulary, Ireland	10	7	10
Science and Art Department	3	4	–
Superannuations, &c.	10	3	–

Direct the Accounting Officers for the under-mentioned Votes to make the following transfers from their respective grants for the year 1888–89, the earliest year open :—

	£.	s.	d.
"Chief Secretary, Ireland," to "Constabulary, Ireland"	10	7	10
"House of Commons" to "Science and Art Department"	3	4	–

Acquaint the Inspector General of Constabulary, Ireland, and the Secretary, Science and Art Department, respectively.

My Lords suspend their decision in regard to certain items which the Comptroller and Auditor General has reported for disallowance on the Appropriation Accounts of the Votes for—

Public Education, England	1885–86
Army Services	1886–87

43. Write to the Comptroller and Auditor General :—

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith, for your information and guidance, a copy of the Minute of this Board, dated the 10th instant, upon the First and Second Reports of the Public Accounts Committee of 1888.

The only paragraph of the Reports on which my Lords need separately comment is the last paragraph of the Second Report of the Committee relating to the examination of the Expense Accounts of the Navy by yourself.

Their Lordships are aware that you have already, on your own initiative, made one most useful report on these accounts, and they need not say that they attach great importance to the continuance of the examination of them, as well as to the extension of such examination, under proper conditions, to the Manufacturing Accounts of the Army and the Navy.

They think that it will be desirable that your position as regards a test audit of these accounts should receive such legal status as will leave no room for doubt about your authority in the matter.

In the opinion of the Committee, such status can be secured to you by the issue of a Treasury Minute under the 33rd section of the Exchequer and Audit Departments Act (29 & 30 Vict. c. 39).

But my Lords prefer that the powers under which you will apply your audit to the Expense Accounts of the Navy and to the Manufacturing Accounts of the Army and Navy should be derived from Parliament itself. They will accordingly take an early opportunity of introducing a Bill which will not only empower and direct you to examine the accounts in question in such manner and to such extent as may be laid down from time to time by the Treasury, and to report annually to Parliament the results of such examination, but which will also require the Departments to prepare and render these accounts to you every year. In the meantime, however, they would regret that the useful work which you have begun should be suspended; and they would be glad if some arrangement could be made for a continuance of your examination of the Expense Accounts in such form as you may find practicable, assuring you that they will approve the staff which you may show to be necessary for your purposes.

I am to add that, so far as the Expense Accounts of the Navy are concerned, my Lords suspend their definite judgment about the examination of them until they have received from Messrs. Mills and Waterhouse their final report, in order that they may see how far (if at all) that report may have a bearing on the question of those accounts.

My Lords conclude with the hope that they may find themselves in practical agreement with yourself on the important points which this letter raises.

I am, &c.

TREASURY MINUTE ON THIRD REPORT.

Treasury Chambers,
12 January 1889.

My Lords read the Third Report of the Committee of Public Accounts, 1888, upon the changes introduced into the Form of the Navy Estimates for 1888–89.

My Lords fully accept the statement of the Committee that the Treasury is as responsible for the form in which Estimates are submitted to Parliament as for the form in which each Spending Department renders its account, the Estimate being in fact the precursor and foundation of the Account.

They also agree that no extensive and important change in the form of an Estimate should in future be allowed by them to be adopted before it has been submitted to and approved by the Committee of Public Accounts.

The recommendations of the Committee accord in all respects with the views already expressed by this Board, and therefore my Lords need only summarise them. The recommendations are as follows :—

Pars. 11, 13. (1.) That the provision for Navy half-pay should be restored to the charge for Non-Effective Services.

Par. 19. (2.) That provision for Scientific Services and Naval Training Establishments (including possibly provision for the Boys' Training Ships) should be inserted in the same Vote.

Pars. 20–24 (3.) That, in Vote 8 for Expenses of Shipbuilding, &c., (1) such service as "Hire of Teams" in Section I., Sub-head B., should either be provided for in a separate Sub-head, or should be represented by a separate item in the detail of the Sub-head which provides for it ;

and (2) such services as Naval Stores and Machinery should be separated under distinct Sub-heads as formerly.

(4.) That the Distribution Tables annexed to the Shipbuilding Vote and Works Vote, which combine Cash Expenditure with the value of Store Issues, cannot form an integral part of the Cash Estimates, and that the Tables themselves should therefore be placed in Appendices, where they will be equally serviceable as a means of informing Parliament and as a check on the Expense Accounts when examined by the Comptroller and Auditor General. Pars. 25, 27, and 44.

(5.) That the Programme of Works in progress on Shipbuilding, &c., and the abstract of Estimated Expenditure on ships named in the Programme should be removed to the end of the Estimate Volume. Par. 28.

(6.) That the Navy Works Estimate should be made to conform, as near as circumstances will permit, with the Army Works Estimate, and should be subjected to the rules laid down in the Treasury Minute of 24th November 1870, whereby excesses of expenditure on new works, costing over 1,000 *l.*, are subjected to Treasury control. Pars. 30–43.

(7.) That the "Left hand Statements" prefixed to each Vote, and giving, in elaborate detail, the amounts provided under other Votes for the Service with which the particular Vote deals, should be curtailed and simplified on the model of the brief statements of "Charges to be provided for in other Votes," which are to be found in the Army Estimates, and that they should be presented in that form, and not in a left-hand column. Par. 46.

(8.) That the left-hand column to the Table of Sub-heads in Part II. of each Estimate, and the similar column often introduced into Part III, should be omitted. Par. 47.

(9.) That with these modifications the Estimates for 1889–90 should be submitted in the same form as those for 1888–89. Par. 52.

(10.) Lastly, that the Admiralty and War Office should then consider with the Treasury "whether a form of Estimate insuring "approximate uniformity for both Departments might not be framed "and laid before the House of Commons with a view to its being "permanently adopted." Par. 52.

The Admiralty have, by their letter of 22nd December, explained to this Board the measures by which they propose to meet the recommendations of the Committee, and my Lords are glad to be able in the main to give their cordial approval to the Admiralty proposals. A separate letter will be sent in reply to the letter in question.

My Lords read the Committee's final recommendation in connection with (1) paragraph 5 of the Committee's Report, in which they call attention to the serious consequences of destroying continuity of form in Estimates, and the consequent means of comparing the expenditure of one year with the expenditure of another year; and with (2) paragraph 49 of the Report in which the Committee advise that when similar services are provided for in Army and Navy Estimates, a uniform method of providing for them should, as far as possible, be adopted.

My Lords accordingly understand the Committee to recommend the appointment of an inter-departmental Committee, representing the Treasury, Admiralty, and War Office which should take the Army and Navy Estimates into consideration with a view to determining which parts of those Estimates are susceptible of reduction to a common form. Such a Committee might proceed with their inquiries as soon as the Army and Navy Estimates for 1889–90 are presented, in order that any proposals which they may make may be submitted to the judgment of the Committee of Public Accounts next Session.

It only remains for my Lords to notice two points in the Report, which do not amount to recommendations:—

"(1.) A suggestion has been made to the Committee that the money value or quantities of Stores to be issued in the year for which the Estimate is framed might, like the numbers of the Army and the Navy, be made the subject of a Vote or Resolution of Parliament separately from the Vote of Cash to be expended in the year. The Committee point out that, should the Admiralty resort to this step, they must be Pars. 26 and 27.

prepared to submit to the Parliamentary restraint as well as Treasury control which will necessarily be entailed by such an arrangement, though the limits of such restraint and control would have to be determined after careful consideration.

"(2.) The other point relates to the remarks of the Committee in paragraph 48. My Lords are glad to find the Committee emphasising the contention of this Board, that no action on the part of the Comptroller and Auditor General can relieve the Accounting Department itself from the responsibility which devolves upon it for the accuracy of its own accounts, and for exercising by means of its own officers an efficient control over the disposal of its stores.

1. Send copy of this Minute to the Admiralty for their information, and ask for their observations upon the proposal to appoint a Committee to consider the 52nd paragraph of the Report.

2. Write to War Office inviting their observations on the last paragraph of the Third Report of the Public Accounts Committee this Session, read in connection with the enclosed copy of the Minute of this Board, dated the 12th instant, dealing with that Report.

3. Send copy of this Minute to the Comptroller and Auditor General for his information.

FIRST REPORT.

1889.

THE COMMITTEE of PUBLIC ACCOUNTS have made Progress in the Matters to them referred, and have agreed to the following FIRST REPORT:—

CIVIL SERVICES.

CLASS III.

VOTE 3.—COUNTY COURTS.

1. THERE is a net deficit of 10,416 *l.* 18 *s.* 8 *d.* on this Vote, due to the fact that in the case of some of the courts the accounts have been brought up to the end of December, and thus include more than 12 months' expenditure.

VOTE 28.—COUNTY COURT OFFICERS, &c., IRELAND.

2. In this case a net deficit of 336 *l.* 12 *s.* 6 *d.* is shown on the Appropriation Account. But the Comptroller and Auditor General reports that, in the Total Expenditure of 107,740 *l.* 12 *s.* 6 *d.*, payments amounting to 1,118 *l.* 1 *s.* 3 *d.* are included, which have been made to certain resident magistrates, called Divisional Magistrates, in addition to the salaries to which they are entitled under the provisions of 37 & 38 Vict. c. 23. Having regard to the withdrawal of the Bill introduced last Session to authorise additional payments to divisional magistrates, and to the opinion expressed by the Committee of Public Accounts last year, he states that he cannot admit the sum of 1,118 *l.* 1 *s.* 3 *d.* as a proper charge against the Vote, and that, consequently, instead of the deficit of 336 *l.* 12 *s.* 6 *d.*, the Account should show a surplus of 781 *l.* 8 *s.* 9 *d.*

3. The opinion of the Committee of Public Accounts in 1888, above referred to, was expressed in the following terms:

Second Report of Public Accounts Committee, 1888.

"Salaries have again been paid during the year to certain resident magistrates at rates in excess of those authorised by Act 37 & 38 Vict. c. 23. Your Committee were informed last year that a Bill had been drafted to legalise these payments. Unfortunately, so far as your Committee are

aware, no serious effort was made to pass the Bill. The omission to establish the legality of these payments is much to be regretted, and were it not for the personal assurance of the First Lord of the Treasury and the Chief Secretary for Ireland in the House, that the Bill will be pressed during the present Session, your Committee would feel bound to take serious notice of the continued irregularity."

4. The assurance given has not been fulfilled, and your Committee would have to report still more strongly upon the irregularity repeatedly committed, but for the evidence laid before them in the following Treasury Minute that means have been discovered for discontinuing the payment of salaries in excess of the limit fixed by statute in the case of persons holding the office of resident magistrate.

COPY of TREASURY MINUTE, dated 15th February 1889.

My Lords have had under review the correspondence which has passed between the Irish Government, the Treasury, and the Comptroller and Auditor General relative to the status and remuneration of the divisional magistrates in Ireland.

This office was created in 1883 on the cessation of an arrangement, whereby certain special duties relating to the detection of crime and the control of the police had been assigned to six resident magistrates temporarily selected from among those then serving.

Of the divisional magistrates, whose number was at first limited to four, three were selected from among the resident magistrates, while the fourth was an Assistant Inspector General of Constabulary. Their remuneration was fixed at an inclusive salary of 1,000 *l.* a year.

The duties of these officers, whose number was subsequently raised to six, were represented as in the main executive, but the Irish Government appear at that time to have thought it necessary that each divisional magistrate should hold a Commission of appointment by the Lord Lieutenant under the powers given by the Act of 6 & 7 Will. IV. c. 13, as resident magistrate, and that the salary should be charged on the Vote for County Court Officers, &c. (Ireland), as the salary of a resident magistrate.

Upon this arrangement coming to the knowledge of the Comptroller and Auditor General, he called attention to the fact that the salary of 1,000 *l.* a year was in excess of the maximum salary fixed by statute for a resident magistrate of the first class, and that so long as a divisional magistrate held an appointment as resident magistrate it was necessary either that the salary should be reduced, or that the statutory limit should be extended by further legislation.

In this view the Committee of Public Accounts expressed their concurrence, and my Lords undertook that an enabling measure should be presented to Parliament.

A Bill for this purpose was accordingly prepared in successive Sessions, and has been three times introduced ; but the great pressure upon the time of the House has hitherto prevented it from becoming law.

In December 1888 the Irish Government directed the attention of the Treasury to the Report of the Committee of Public Accounts of the preceding August, in which the opinion was expressed that the statutory irregularity complained of was caused solely by the fact that the divisional magistrates held warrants of appointment as resident magistrates. The Committee added that they understood that a divisional magistrate need not be a "salaried magistrate" within the meaning of the Act 37 & 38 Vict. c. 23, whereby the maximum limit of salary was fixed ; that the office having been created after the passing of the Act was not contemplated by that Act, and that in consequence a warrant of the Lord Lieutenant did not appear to be necessary.

On a consideration of the views thus advanced the Irish Government thought it right to submit a case for the opinion of their Law Officers, who advised that it was competent to the Lord Lieutenant to create officers with purely executive duties, and to appoint them without the issue of any warrant under statute, and that thus, on the ceasing to hold the

Commission of a resident magistrate, the statutory irregularity of the payment of the divisional magistrates' salaries would cease, and the necessity of further legislation would be avoided.

The Law Officers added that, if the officers thus designated were appointed by the Lord Chancellor to the Commission of the Peace for particular counties, they would be qualified to discharge all the duties of their office.

My Lords have since had an opportunity of considering a detailed statement of these duties, and they concur with the Irish Government in the opinion that they are of an entirely executive, as distinguished from a judicial, character.

My Lords regret that the above considerations were not submitted to them at an earlier stage, so that an admitted irregularity of administration might have been at once terminated, and that the announcement of their intention, founded on an incomplete statement of the facts, to introduce into Parliament a measure dealing with the subject, might have been avoided

On a full review, however, of all the circumstances now brought to their knowledge for the first time, their Lordships feel that it would not be proper to apply to Parliament for further powers, while the means of regularizing the desired arrangement in a perfectly simple manner are already at their disposal.

If, therefore, the Lord Lieutenant is prepared now to cancel the warrant of appointment as magistrate, issued under the provisions of the Act of 6 & 7 Will. IV., under which the divisional magistrates now act, and to appoint them to executive offices, my Lords will sanction the payment to the officers so appointed of salaries of 1,000 *l.* a year each from the date of their appointment, together with expenses of locomotion and subsistence allowance at the usual rate.

In order to make clear the distinction between the status of the officers thus re-constituted and that of the resident magistrates, their Lordships concur with the proposal of the Irish Government, that they should in future be designated divisional commissioners, instead of magistrates.

The pension claim of a commissioner who, previously to his appointment, has served as a resident magistrate, or in any other office of the permanent Civil Service, will not be injuriously affected by the transfer, but, as regards officers appointed from the Royal Irish Constabulary, or from the Dublin Metropolitan Police, my Lords are of opinion, for reasons which have already been submitted to the Irish Government, that such officers are not entitled, in the present state of the law, to count for pension on their ultimate retirement, the period of their constabulary or police service, together with their service as divisional commissioner. My Lords propose to put an end to this disability by legislation, if it should prove possible to do so, during the coming Session.

It is, of course, a condition of their Lordships' sanction to the creation of the proposed six new offices, that the vacancies which will be thus created in the number of resident magistrates or constabulary or police officers shall not be filled up.

My Lords will cause a copy of this Minute to be forwarded for the information of the Comptroller and Auditor General.

5. Your Committee recognise that the course which it is now proposed to pursue regarding the payment of the officers hitherto called divisional magistrates will obviate, for the future, the irregularity which previous Committees have repeatedly condemned.

6. Under these circumstances they do not press their objection to the admission of the payment of 1,118 *l.* 1 *s.* 3 *d.*

7. As regards the deficit of 336 *l.* 12 *s.* 6 *d.*, it has been caused by insufficient provision for payments to valuers under Section 32 of the Land Law (Ireland) Act, 1887, to payments of arrears (due in 1886-87) to executors of deceased clerks of the Crown and Peace, and to the continued employment of one temporary resident magistrate in excess of the estimate.

CLASS IV.

VOTE 18.—QUEEN'S COLLEGES, IRELAND.

8. A net deficit of 207 *l.* 3 *s.* is caused by the fact that students' fees exceeding the estimate by this amount have been retained by the bursars, under the authority of the Lord Lieutenant. These fees ought, in accordance with a Treasury letter of 28th February 1880, to have been paid to the Exchequer. Your Committee are, however, satisfied by an assurance given to the Treasury by the Lord Lieutenant that these instructions shal not be departed from in future.

13 March 1889.

SECOND REPORT.

1889.

THE COMMITTEE of PUBLIC ACCOUNTS have made Progress in the Matters to them referred, and have agreed to the following SECOND REPORT:—

THE new form in which the Navy Estimates for 1888–89 were placed before Parliament was referred to the Public Accounts Committee of last Session for consideration.

In commenting upon the new Vote 8, and the Distribution Tables it contained, the Committee, in their Third Report, commended the desire of the Admiralty to place the Navy Expense Accounts, as nearly as might be, on the same footing as the Appropriation Account, "by presenting for "Parliamentary approval an Estimate under the different heads of the "Expense Accounts, which the Executive Officers of the Board will be bound "to follow, and by which the Comptroller and Auditor General will test the "Accounts." But the Committee agreed with the Treasury in holding that, to obtain binding Parliamentary sanction for such an Estimate, some arrangement corresponding to that applied to the Numbers Vote would be necessary.

Para. 27. Third Report, Public Accounts Committee, 1888.

2. Your Committee observe with satisfaction that the Admiralty have endeavoured to meet this view, and that, consequently, a new Vote appears in the Navy Estimates for 1889-90, designated Vote B. It contains under separate Sub-heads the estimated expenditure in labour, cash, and issues of stores on the Programme for Shipbuilding, Repairs, Maintenance, &c., with a proportion of Establishment Charges, and an estimated Stock Account of Stores.

This Vote B. it is proposed, if your Committee approve its form, to submit to Parliament for sanction by Resolution.

3. Your Committee have taken evidence respecting the form of this new Vote, and have satisfied themselves that it is approved by the Treasury. They have also ascertained that the form of the Expense Accounts will necessarily conform to the details of Vote B., and will enable the Comptroller and Auditor General to give Parliament more clearly than he otherwise could do the assurance that money and stores have been used for the purposes defined in the Programme for the year. It is proposed to introduce a Bill conferring on him statutory power to examine the Navy Expense Accounts and the Manufacturing Accounts of the Army, and to report the results to Parliament.

Q. 152.
Q. 148.
Q. 334.
Q. 338.

4. The Admiralty, on the other hand, are fully aware of the logical consequences of the new arrangement, namely, that they are deliberately subjecting their action, as the Committee of Public Accounts pointed out last year, to statutory restraint as well as Treasury control.

5. Under these circumstances, your Committee have only to report their approval of the form of Vote B.

Q. 341. 6. They have at the same time considered it expedient to inquire whether the introduction of Vote B. into the Estimates will entail any addition to the cost of the establishment of the Comptroller and Auditor General.

The increase in the work of audit is caused rather by the fact that the Expense Accounts will be examined, than by any change in their form entailed by the introduction of Vote B. and its details into the Estimates. But the principle of submitting the Expense Accounts to the Comptroller and Auditor General for audit has already been accepted by the Treasury on more than one occasion in recent years.

Moreover, had these changes not been made, the altered form of the Army Ordnance Vote and the proposals regarding the Naval Defence Account now before the House would have necessitated the moderate addition to the

Q. 342. Comptroller and Auditor General's staff which has been sanctioned. He informs your Committee that this addition will enable him to conduct not only the audit proposed in the Naval Defence Bill, but also that of the Navy Expense Accounts, and the Manufacturing Accounts of the Army.

10 April 1889.

THIRD REPORT.

1889.

THE COMMITTEE have considered the Matters to them referred, and have agreed to the following THIRD REPORT :—

NAVY APPROPRIATION ACCOUNTS.

Excess on Votes.

1. The Admiralty incurred deficits on two Votes, and defrayed these excesses out of savings on two other Votes, without obtaining the previous Treasury sanction required by the Appropriation Act. This is the first occasion, since the passing of the Exchequer and Audit Act, on which the Treasury has declined to approve the use of surpluses on other Navy Votes to meet such excesses. The occurrence is, therefore, in this respect unprecedented. It has been the subject of correspondence between the Admiralty and the Treasury, of comment by the Comptroller and Auditor General, and of Evidence before your Committee. They have thus been led carefully to consider a question which has frequently been the subject of Reports from former Committees of Public Accounts ; namely, what are the conditions which should be fulfilled before a surplus on one or more Naval or Military Votes may be be applied to meet deficiencies on others ?

2. This question was very fully reported upon by the Committee of Public Accounts in 1862. They described in detail the successive changes made by Parliament in 1832, 1846, and 1858 in regard to the limitations imposed on the powers formerly exercised by the military and naval departments of transferring the surplus of one Vote to meet the deficiency on another. A consideration, first, of the amount voted by Parliament for certain services which had been applied to others ; and, secondly, of the excesses and surpluses on the particular Votes, pointed to "the necessity "of some further check on the power of transfer." . . . The Committee of 1862 proceeded to report as follows :—"In the year 1860–61 the "transfers in the Army and Navy services amounted to 962,655 *l.* Your "Committee do not wish to imply that the sums thus spent were not re- "quired for the public service, or that the transfer was not in strictness

Second Report of the Public Accounts Committee, 1862.

" within the powers of the Government ; but they conceive that the exist-
" ence of the power facilitates the presentation of incorrect estimates, and
" consequently leads to an application of money voted for one Service to
" another, for which it was not appropriated by Parliament. . . . Your
" Committee have given to the subject their most careful attention, and
" have unanimously come to the opinion that the power of transfer should
" be subjected to some further check."

After discussing certain alternative proposals, the Committee of 1862 concluded with the following recommendations :—

Second Report of the Public Accounts Committee, 1862.

" On a full consideration of the many difficulties attending the
" question, your Committee recommend, that the power of transfer
" from the surpluses to meet deficiencies should be continued ; but
" that such transfers should be considered as temporary advances, and
" should require the subsequent sanction of a Vote of Parliament.

" According to this proposal it will be the duty of the Department,
" when any unexpected expenditure shall become necessary, which
" will occasion an excess on a particular Vote, to apply to the Treasury,
" and state, in writing, the reasons for such application. So again,
" when any expenditure has occurred, without the knowledge of the
" Department, which will cause an excess on the Vote, a statement in
" writing should be made to the Treasury as soon as it becomes known
" to the Department, with the reasons for such excess.

" On receiving and considering these statements the Treasury will
" judge whether an application should be made to Parliament for a
" Supplementary Vote, or whether the additional expenditure may
" properly be met by an advance from the surplus ; and in the latter
" case will then have the power to authorise, in writing, such transfer
" from the surplus as may be required. At the making up of the final
" account copies of these applications, and of the Treasury letters and
" warrants, should be presented to the House.

" A Vote would then be proposed to meet any deficiencies, and the
" surpluses would be surrendered to the Exchequer. By this arrange-
" ment, which your Committee submit to the judgment of the House,
" the Government will not be fettered by any rule injurious to the
" public service ; the temporary power which they may exercise will
" have the sanction of law, and the House will have the transfers that
" have been made brought before them ultimately in the shape of a
" Vote."

Report of Public Accounts Committee, 1864, para. 8.

3. In accordance with these recommendations an important change was introduced into the language of the Appropriation Act of 1862, and the enactment then made has been repeated annually. It is as follows :

25 & 26 Vict. c. 71, s. 26.

" Provided always, that if a necessity shall arise for incurring
" expenditure not provided for in the sums appropriated to Naval and
" Military Services by this Act, and which it may be detrimental to
" the public service to postpone until provision can be made for it by
" Parliament in the usual course, the respective departments shall
" forthwith make application in writing to the Commissioners of Her
" Majesty's Treasury, for their authority to defray temporarily such
" expenditure out of any surpluses which may have been or which
" may be effected by the saving of expenditure upon Votes within the
" same department, and in such applications the department shall
" represent to the Commissioners of the Treasury the circumstances
" which may render such additional expenditure necessary ; and there-
" upon it shall be lawful for the said Commissioners to authorise the
" expenditure unprovided for as aforesaid to be temporarily defrayed
" out of any surpluses which may have been or which may be effected
" as aforesaid upon Votes within the same department ; and a state-
" ment showing all cases in which the Naval and Military Departments
" shall have obtained the sanction of the said Commissioners to any
" expenditure not provided for in the respective Votes aforesaid,
" accompanied by copies of the representations made to them by the
" said departments, shall be laid before the House of Commons not
" later than one month after the Accounts of the Receipt and

"Expenditure for Navy and for Army Services for the year shall "respectively have been rendered to the Commisioners of Audit, "if Parliament be then sitting, and if not, then within one week after "Parliament shall be next assembled, in order that such proceedings "may be submitted for the sanction of Parliament, and that provision "may be made for the deficiencies upon the several Votes for the said "Services in such manner as Parliament shall determine."

Report of Comptroller and Auditor General on Navy Appropriation Accounts, 1887–8, page 165, para. 1.

4. As to the effect of this enactment, the Comptroller and Auditor General points out that "the Admiralty cannot legally apply a surplus "under one Vote to meet a deficit under another without Treasury sanc- "tion, and the Treasury can only give this sanction temporarily, and then "subject to the following conditions :—

"1st. There must be a necessity for the excess expenditure.

"2nd. The expenditure must be such as it would be detrimental to "the public service to postpone until provision could be made for it by "Parliament.

"3rd. The application to the Treasury must represent the circum- "stances which render the additional expenditure necessary.

"4th. The proceedings must be subsequently submitted for Parlia- "mentary sanction, &c."

To this analysis of the enactment may be added that, on discovering the necessity for the excess, the department must *forthwith* make application *in writing* to the Treasury.

5. The mode of obtaining "the most formal consideration, and sanction of "the House" in respect of an advance temporarily authorised by the Treasury, under this statutory power, was suggested by the Committee of Public Accounts in 1864, and has been followed, a Resolution of a Committee of the whole House having been sought in such cases. Resolutions of this nature have since 1879, in accordance with a recommendation of the Committee of Public Accounts of that year, contained a detailed statement of surpluses and deficits on the several Votes.

Report of Public Accounts Committee, 1864, paras. 12, 13.

Second Report of Public Accounts Committee, 1879, para. 81, and Treasury Minute of 27th October 1879, viii, paras. 78–81.

Para. 74.

6. In 1876, the Committee of Public Accounts called attention to the fact that the habitual use made by the Admiralty of the power of applying, with Treasury consent, surpluses on certain votes to meet deficiencies on others, instead of obtaining a Supplementary Estimate, tended "to a great extent to "render nugatory the control of the House over the separate Votes." The Committee further remarked : "In a service like that of the Navy, where "unforeseen demands must from time to time arise, some such power is "undoubtedly necessary ; and the provision of the yearly Appropriation "Act, which requires the consent of the Treasury in its exercise, is intended "to guard against its unnecessary use." Having shown that this object had not been fully attained, "as in some cases the consent of the Treasury is not "applied for until after the excess of expenditure has been incurred," the Committee expressed their opinion "that the Treasury should be informed at "the earliest practicable date of any probable excess on a Vote," and its consent asked for transferring a surplus anticipated on other Votes.

Para. 75.

Para. 76.

Para. 77.

7. In 1879 the House passed the following Resolution :

"That it is desirable that a statement of every case in which the Naval "and Military Departments have obtained the sanction of the Commis- "sioners of Her Majesty's Treasury to the application of an actual or "anticipated surplus on one Vote, to meet a deficiency on another Vote "within the financial year, setting forth the representation made to them "by the respective Department, be laid upon the Table of the House "within three weeks after such sanction shall have been given, if Par- "liament be then sitting ; or, if Parliament be not then sitting, within "three weeks after the next meeting of Parliament."

Resolution of the House, 4th March 1879.

Fourth Report, Army Estimates Committee, 1888, pages xi, xii.

Your Committee are of opinion that Treasury Minutes presented to the House in pursuance of this Resolution should be printed and circulated, in order to bring such statements by the Treasury under the notice of the House. The Select Committee on Army Estimates reported to a similar effect last Session.

8. Your Committee have referred to the Report of 1862, and to the various steps subsequently taken in connection with the annual enactment, in order that the reasons for the existing law and practice, and the solid basis of experience on which that law and practice rest may be brought to the notice of the House.

9. There has frequently been a not unnatural inclination on the part of a department to become restive under restraints upon their liberty to expend the money voted for a given year, if not upon the objects expressly approved, then upon other objects, rather than surrender it to the Exchequer. Your Committee desire to record their opinion that the restraints imposed by the section in the Appropriation Act are in themselves wise and necessary, and that experience prior to 1862 shows that their relaxation would probably " facilitate the presentation of incorrect estimates, and consequently lead to " an application of money voted for one service to another for which it was " not appropriated by Parliament," without any recognition of the right of Parliament to be consulted.

Second Report Public Accounts Committee of 1862.

10. No complaint has been made to your Committee that the Treasury has unjustly or unreasonably withheld the temporary sanction which it is empowered to give. Mr. Forwood, the Financial Secretary to the Admiralty, bears testimony to the fact that the Treasury meets the Admiralty " very " reasonably and very fairly as regards the utilisation of surpluses."

Q. 911.

Your Committee fully recognise that cases have occurred, and will doubtless occur again, where money granted by Parliament under a particular Vote can properly be applied to an excess on another Vote. The Treasury has certainly not, in your Committee's opinion, hitherto been too rigid in the requirements it has exacted from the Departments before consenting to exercise its discretion. Indeed, as Mr. Ryder, of the Treasury, stated in his evidence, it is under the influence of criticism from the Audit Office and the Reports of the Public Accounts Committee that the Treasury has of late years " drawn rather a tighter rein."

Q. 913.

Your Committee commend the position taken up by the Treasury, especially in resisting the tendency of a Department to regard the application for temporary Treasury sanction as a mere " matter of form," and in insisting, in accordance with the recommendation of 1876, on having information in writing at the earliest practicable date of any probable excess. If this condition is fulfilled, the Treasury will doubtless exercise its power, in relation to these applications, with full consideration for the necessity or urgency of the particular case.

Q. 962. 982-6.

Cases are also liable to occur of unforeseen excesses, only discovered by the Department after the close of the financial year, or when the accounts are finally made up. The Treasury has, in your Committee's opinion, acted reasonably in holding that in such cases it may exercise the lesser power of giving an *ex post facto* sanction, seeing that it possesses the greater power under the Appropriation Act of giving its previous sanction where an excess is deliberately incurred. At the same time, the Treasury should discourage any tendency, on the part of the Departments, to bring excesses, which by the exercise of care and foresight might have been avoided, within the category of unforeseen excesses.

11. The deficits, which were met out of surpluses, without the sanction of the Treasury, in the year ended 31st March 1888, occurred under the Store Votes, and amounted to 49,895 *l.* 2 *s.* 1 *d.*, under Vote 2, and 141,380 *l.* 13 *s.* 8 *d.* under Vote 10, section 1.

Application was not made to the Treasury until 28th March 1888, nor received until 29th March, the day before Good Friday, and two days before the end of the financial year. The refusal of the Treasury to approve the use of surpluses on other votes to defray these deficits was based on the ground that this application did not arrive " in time to admit of its consi- " deration and of a reply being made to it before the close of the financial " year." The Treasury claimed that a request to authorise an excess of the kind in question should be made in good time, so as to give the Treasury " an effective voice in determining whether the excess is to be incurred or " not, and how it is to be met." The Admiralty letter contained no allegation as to the necessity or urgency of the expenditure which had led to the two deficits. Moreover, the excess expenditure had already been incurred, and

Treasury letter, dated 11th April 1888.

Navy Appropriation Accounts, p. 135.

Q. 934.

a Minute of the Accountant General of the Navy had stated to the Board of Admiralty in February that "it will be desirable at as early a date as possible "to obtain Treasury sanction for the transfers of surpluses on some Votes "to meet the deficits on others."

Navy Appropriation Accounts, pp. 17 and 35.

Q. 1003, 4.

Q. 1012.

12. Your Committee have inquired into the explanations given in the Appropriation Accounts, that the greater part of these deficits were incurred "to replenish stocks." The Director of Stores and the Director of Victualling respectively admit the truth of the criticisms of the Comptroller and Auditor General, and state that although the purchases were for stock, they were not to replenish stocks that were too low. The explanations given in the Accounts are therefore incorrect.

13. In conclusion, your Committee can only trust that, after the notice that they have taken of the grave irregularity which has occurred, the Admiralty will be careful in future to comply with the conditions imposed upon them by the Appropriation Act, and to adhere strictly to the course of procedure prescribed by the decisions of the House and its Committees, and particularly that they will inform the Treasury at the earliest possible date of any probable excess on a Vote. These recommendations, as to the course which should be pursued in future, are applicable to the Military as well as the Naval Department, although it is only upon the accounts of the latter that the point has this year arisen.

The Treasury, having achieved the object of bringing this particular case to the attention of your Committee and of Parliament, will doubtless now consider whether its authority may not be given for the use that has been made of the surpluses. In any case, the sanction of the House to the proceedings will still be needed, in accordance with the Appropriation Act.

Advances to Contractors.

14. The practice of making advances to contractors which were not claimable under the specific conditions of their contracts is another subject on which remarks have frequently been made by Committees of Public Accounts.

Second Report of Public Accounts, 1883, para. 97.

Treasury Minute of 23rd January 1888, and Q. 1018.

In 1883 the opinion was expressed that "the exercise of this power should "be carefully watched, and as far as possible confined to special cases where "although the instalment is not due, the advance has been really earned." The Treasury consider a special case as established when the work done, for which a payment is proposed to be made at an earlier date than is named in the contract, is work for which Parliament has provided in the grant for the year; so that if the money were not paid the charge "would be thrown "from one year, in which provision has been made, into another year in "which provision for the work has not and could not have been made." The Public Accounts Committee last year expressed their concurrence with this view.

Second Report of Public Accounts Committee, 1888.

Report of Comptroller and Auditor General on Navy Appropriation Accounts, page 169, para. 8.

Navy Appropriation Account, 1887 8, D. 1, page 183.

15. Your Committee's attention has therefore been called by the Comptroller and Auditor General's Report to the peculiar circumstances under which Treasury sanction was obtained for applying surpluses under two Sub-heads to meet a deficiency on Sub-head B., Metals, &c., of Vote 10, Section 1, for 1886–87. The letter, dated 29th March 1887, announcing the excess, only reached the Treasury on the last day of the financial year, and the information given afterwards proved so imperfect that a Treasury letter of 2nd August 1888 complains that sanction was obtained for a purchase of metals out of savings which no longer existed, that the Vote was thus exceeded, and that the payment was one to which the contractors were not entitled uder their contract. On the last point there seems still to be a difference of opinion between the Treasury and the Admiralty, but it is clear that on the other points, including the date, the inaccuracy of the application, and the excess caused on the Vote, the Treasury had ample grounds for their dissatisfaction.

Q. 1020–23.

16. In the following year other cases occurred of irregular advances to contractors.

Q. 1024, 5.

17. On 24th March and 31st March 1888, two such advances were made to a firm of contractors for timber, in the mistaken belief that money was available under the Sub-head, with the result of causing an excess of more than 13,000 *l.* on the Sub-head.

18. On 28th March and 29th March, advances, not claimable under the contracts, were made to three firms of contractors for armour plates. It was admitted in evidence by the Financial Secretary of the Admiralty that this was "expenditure of a surplus in easement of the estimates of the succeeding "year." The Admiralty showed some indisposition to comply with the request of the Comptroller and Auditor General for further information, beyond that given in the Estimates, to enable him to ascertain whether the payment had been for work contemplated when the Estimates were framed. Q. 1033.

19. Your Committee heard with satisfaction the acceptance by the Financial Secretary of the Admiralty, in his evidence, of their view that the Comptroller and Auditor General is entitled to any information enabling him to judge whether advances to contractors have been according to rule; but, subject to the exception already made for special cases, your Committee strongly disapprove of advances not claimable under contract; they are irregular in themselves, and are only made to avoid the surrender of a surplus to the Exchequer. Q. 1031.

20. Another case of two advances to contractors for work for which provision had not been made in the Estimates for 1887-88, but in those for 1888-89, viz., in respect of the machinery for the "Victoria" and "Sans Pareil," was open to objection on similar grounds. The Treasury would, however, in this case probably have been satisfied by the explanation now given in evidence, that what was spent on the machinery of these ships had been saved on the hulls, the work on the hulls having advanced more slowly, and that on the machinery more rapidly, than had been anticipated. But it was highly irregular to make the advances without Treasury sanction, and to withhold the full explanations to which the Treasury was entitled. Q. 1059-64.

ADMIRALTY MINOR ESTABLISHMENT.

21. The Comptroller and Auditor General calls attention to some points in which the provision in the Estimates for the Minor Establishment of the Admiralty was exceeded. This was done without the Treasury sanction, which, in the opinion of your Committee, should be obtained in all such cases.

LOSS SUSTAINED UNDER A CONTRACT FOR COALS.

22. A mistake was committed in delivering at Pembroke Dockyard a small remainder of 22 tons, out of 284 tons sent to Belfast for use during the naval manœuvres of 1887. Under the terms of the contract with the coal company, 4 *s.* per ton above the contract price consequently became payable on half this quantity (284 tons). The peculiar clause in the contract is defended as having enabled the Admiralty to obtain better terms. But it is admitted that the remaining coal should therefore have been disposed of otherwise, and not sent to Pembroke. Q. 764-5.

EXCESS PAYMENT ON ACCOUNT OF GENERAL AVERAGE.

23. In a case of certain Admiralty stores whose value had to be declared for the purposes of "general average," after a fire on board the "Navarino" in which they had been shipped, a misunderstanding led to a loss of 300 *l.* The Admiralty have decided that in such cases it will be desirable to have a form, and that the values of shipments shall be given thereon to the average staters, in more detail than has been customary. Q. 786.

SALE OF SHIPS.

24. The question whether ships may in some cases be more advantageously sold by private contract than by public sale was considered by the Public Accounts Committee in 1884. They reported that "great care should be taken by the Department to secure a *bonâ fide* competition In view of this opinion the Comptroller and Auditor General has this year called your Committee's attention to four cases in which there was no public competition. Paras. 166-169. Paras. 20, 21, of Report of Comptroller and Auditor General

Your Committee have examined the Financial Secretary of the Admiralty, as well as the Director of Contracts, on the subject of the sale of ships. It seems clear that the old practice of private contract resulted in giving to one

Q. 1077. firm a virtual monopoly ; but the Department is making efforts to open a better market, and it might be premature to press for the immediate adoption of definite regulations securing real competition in every case. Meanwhile the loss which may occur on the sale of ships is a subject which should continue to be closely watched. And the Admiralty can resort, if necessary, to the occasional breaking up of ships in the dockyards.

Q. 390, &c. 25. In two cases where there was public competition the following unsatisfactory facts have been ascertained :—The "Lark," built in 1880, and completed in 1881, at a first cost of 4,992 *l.*, was sold at Sydney for 877 *l.* 10 *s.*, having developed dry rot after less than eight years' life. The "Briton," completed in 1870–71, at a cost of 66,726 *l.*, was sold on the 15th August 1887 for 3,541 *l.* 17 *s.* 6 *d.*; she had frequently been repaired at a considerable cost, and finally a sum of 1,745 *l.* was spent on her at Bombay, between 30th September 1886 and 2nd February 1887, when in a moribund state from the ravages of white ants.

Q. 394, &c.
Q. 1113, &c.
Appendices, Nos. 5 and 7.

Your Committee hope that the Admiralty will take every precaution against the recurrence of such cases of loss and waste of public money.

Payments to Contractors for Steam Machinery.

26. In 1885 the Public Accounts Committee named, as a point "that should "be carefully watched," "the periods of payments made to contractors, so as "to spread the expenditure more evenly on each month of the year." A statement by the Comptroller and Auditor General shows the monthly expenditure on machinery for propelling. Out of a total of 603,847 *l.* 3 *s.* 3 *d.*, a very large proportion, namely, 245,170 *l.* 5 *s.* 3 *d.* was paid in March, and of this amount 97,948 *l.* 6 *s.* 8 *d.* was paid in the last three days of the financial year. The particular case seems capable of some explanation, as the expenditure under contracts for 22 sets of machinery did not commence until October. But postponements of payments till the end of the financial year need to be watched with care ; and your Committee were assured by the witness who gave evidence on behalf of the Controller of the Navy that he agreed with this view. As this is a matter which has been the subject of repeated reports for some years past, your Committee trust that more even payments will be made in future.

Navy Appropriation Account page 187.
Q. 1118, 1122.
Q. 1120.

Payments to the War Office for Gun-Mountings.

27. The system under which gun-mountings manufactured for the Admiralty by the War Office are taken on charge seems to be defective. Some better mode of accounting for every gun-mounting, or part of a gun-mounting, on its receipt at the dockyard, should be devised.

Q. 813, 819, 820 *et seq.*

29 May 1889.

FOURTH REPORT.

1889.

THE COMMITTEE of Public Accounts have considered the Matters to them referred, and have agreed to the following FOURTH REPORT :—

ARMY APPROPRIATION ACCOUNT.

Surplus.

Q. 1662. 1. The Account shows the large sum of 779,808 *l.* 18 *s.* 1 *d.* as a surplus. But this is more apparent than real, since of the total amount 575,000 *l.* was saved on the Store Vote, and nearly the whole of this saving was due to the fact that the Arsenal and the contractors proved unable to supply within the year the amount of Naval Stores which had been expected.

MAINTENANCE OF LOCAL FORCE AT SUAKIM.

2. The Committee of Public Accounts last year reserved their opinion, pending investigation of the subject by the Treasury, on a transaction which had resulted in a larger contribution out of Imperial funds, towards the military expenses of the Egyptian Government in 1886-87, than had been stated to Parliament when the claims of the Egyptian Government were settled. Your Committee are now informed that the value of the stores which had thus increased the contribution has proved less than had been supposed, amounting to 14,454 *l.* The fact that stores to such an amount had been provided should have been communicated to the Treasury, so that this might have been taken into consideration in settling the claims of the Egyptian Goveenment.

Public Accounts Committee, Second Report, 1888, p. xii.

Q. 1667.

PAYMENTS BY INDIA FOR HOME EFFECTIVE CHARGES.

3. Your Committee have again to report that the basis on which the Indian Government should pay for the Home Charges has not yet been decided, although progress has been made by the Committee which for several years has been considering the question, and hopes are entertained of further advance before the end of this Session.

Q. 1680–1699. 2756.

INDIAN NON-EFFECTIVE CHARGES.

4. The Indian Non-effective Charges for 1887-88 remain unsettled, as the actuarial calculations are still under consideration at the India Office.

Q. 1700.

VOTE 1.—PAY OF CHIEF PAYMASTER IN EGYPT.

VOTE 19.—SUB-HEAD B.—MILITIA QUARTERMASTERS' RETIRED PAY. Q. 1713–1735.

VOTE 23.—SUB-HEAD A.—DISABILITY PERMANENT PENSIONS.

5. On the Votes above enumerated, questions arose as to the interpretation of Royal Warrants. The question which arose on Disability Permanent Pensions was specially brought to the notice of the Comptroller and Auditor General by the Treasury, because of the claim made by the Secretary of State, Mr. Stanhope, to apply his undoubted power, as "the sole administrator and interpreter" of Royal Warrants, in such a manner as practically to withdraw from the Treasury its control over the expenditure consequent on his interpretation of a Royal Warrant. It appears that the present Law Officers of the Crown had been consulted on a previous difference between the Treasury and the War Office, and had given an opinion, dated 21st December 1887, that the Secretary of State's interpretation of a Royal Warrant was binding on the Treasury.

Q. 1876–1880. Q. 1920–1938.

Nevertheless your Committee feel bound to call attention to the fact that the claim, if conceded to the extent apparently desired, would have relieved the War Office from financial control to an extent without precedent in the position of other Departments, the Admiralty for example, in relation to money voted by Parliament.

Your Committee received evidence from Mr. Stanhope, who stated fully the view for which he has contended.

Q. 2758.

The importance of maintaining the Secretary of State's interpretation of Royal Warrants as final is recognised by your Committee, subject always to the conditions which have been from time to time defined by the Public Accounts Committee, and to the control that must be exercised by the Treasury over departmental proceedings leading to expenditure of voted money, and subject also to the statutory powers of the Comptroller and Auditor General, to which your Committee do not refer more fully because they have not been called in question.

Q. 2777.

Q. 2781, 2.

Mr. Stanhope, having pointed out that to appeal to the Treasury upon questions of minor importance would be exceedingly inconvenient, said that he had exercised his power with great diffidence, and had been reluctant to exercise it where he thought that there was any doubt.

Q. 2792.

Q. 2778 and 1763.

The Treasury does not ask that it should be consulted on every question of interpretation, certainly not on petty or trival points, but only where there is a doubt, involving a question of material increase in public expenditure.

Your Committee trust that a practical settlement of the difference between the Treasury and the War Office may be found, if the Secretary of State, recognising the expediency of consulting the Treasury in all cases of financial importance, or where a material increase of expenditure would result from the interpretation proposed to be placed on a Royal Warrant, were not to give his formal decision on its meaning until the Treasury had been afforded an opportunity of stating its views.

Vote 6.—Yeomanry Cavalry.

Q. 1737.
Q. 1763.
Q. 1773.

6. In connection with certain relaxatious of the regulations under which yeomanry pay has been issued, the Treasury claims that modifications which tend in any material degree to increase the public expenditure should be submitted to it before the regulations are thus changed. Your Committee trust that the War Office will recognise that it is for the public interest that this claim should be admitted. The necessity for consulting the Treasury on a temporary relaxation or variation of conditions of pay is not disputed. The importance of Treasury sanction seems even greater when such a change is intended to have permanent effect.

Vote 12.—Sub-Head D.—Wages, Manager and Assistant Managers.

Q. 1793.
Q. 1794.

7. The pay of a manager and of assistant managers receiving 6 *l.* 10 *s.* a week, is included under the head of wages. The superintendent of a factory seems now to have power to appoint such persons, and decide what pay they shall receive. Your Committee were informed that the Secretary of State thinks that there should be some limits as to their rates of pay. Formerly, when managers and assistant managers were permanent officers, their salaries were approved by the Treasury, who should, in your Committee's opinion have a voice in determining the limits of expenditure for servants receiving such high remuneration, whether in the form of salary or weekly wages.

Vote 13.—Half Cost of Defences at Aden.

Q. 1812.

8. The Imperial Government undertook to share the cost of the special defence works at Aden equally with the Indian Government. The amount voted for 1887–88, namely 26,000 *l.*, has been paid, without requiring vouchers, or a statement under specified heads of the total cost of the works up to a certain date.

Your Committee recommend that, in cases of this kind, the War Office should obtain such a statement, and furnish it to the Comptroller and Auditor General.

Q. 1827. 1863.

9. Your Committee elicited from the Accountant General of the War Office that the share borne by the Imperial Government for the year in question, viz., 26,000 *l.*, was far in excess of half the expenditure. They feel bound to dissent from his view that this is of no consequence. They hold that, in the case of an agreement to pay half the cost of works extending over a long time, the periodical payments should approximate as closely as possible to half the cost incurred, and should be met by equal payments from the other contracting party.

Vote 15.—Sub-Head C.—Rewards to Inventors.

Q. 1865–1868.

10. Your Committee recommend that the Appropriation Accounts should annually contain a statement showing in detail the amounts paid to various inventors.

Vote. 19.—Sub-Head C.

Army Appropriation Account, 1887–88, pp. 207–210, L., L.–11.

11. Correspondence, consequent on the award of retired pay to a Staff Paymaster, and of a Chelsea pension, has been printed in the Appropriation Account. In both cases, objection was taken by the Comptroller and Auditor General to awards which appeared to confer the combined benefits

of two or more Royal Warrants. Your Committee hold that, unless one Warrant purports expressly to amend the other, they cannot be read together so as to increase the amount of a payment which one Warrant, read alone, would authorise.

This view seems now to be accepted by the War Office. Q. 1881.

STORE ACCOUNTS OF THE ARMY.

ORDNANCE STORE ACCOUNTS.

12. The Ordnance Store Accounts should be rendered to the Comptroller and Auditor General with much less delay. Your Committee received an assurance from the Accountant General of the War Office that an improvement will be introduced, so that the accounts will be ready at a very much earlier date. Q. 1964.

CONDITION OF STORES.

13. Your Committee agree with the Comptroller and Auditor General that it is of great importance that the Store Accounts should distinguish between stores actually serviceable and those partially or wholly unfit for immediate service. Army Appropriation Account, 1887–88, p. 226, para. 6. Q. 1982.

SALE OF STORES.

14. The general rule that stores should not be sold otherwise than by auction or public tender is one that should be as strictly observed as may be consistent with obtaining the best return. Any sales which it may be necessary to effect outside that rule should be under the sanction and control of strict regulations. Your Committee were assured by the Accountant General of the War Office that such conditions will be fulfilled in all sales under the new system. Q. 2000–2009. Q. 2010–2012.

STORE ACCOUNTS OF THE NAVY.

NON-EXAMINATION OF STOREKEEPERS' ACCOUNTS BY DIRECTOR OF STORES.

15. The Public Accounts Committee last year reported that the important question of the sufficiency or otherwise of the examination which the storekeepers' accounts receive had been referred to a Committee, consisting of Mr. Mills (then Treasury Officer of Accounts, but now Assistant Comptroller and Auditor) and Mr. Waterhouse, of the firm of Price, Waterhouse & Co. Public Accounts, Committee, Second Report, 1888, p. xix.

The further Report of that Committee was handed to your Committee on the 3rd July by the Treasury, with a Treasury Minute of the 2nd July. Both are printed in the Appendix. Q. 1137. Q. 2709. Appendix.

The question above mentioned appears now to have been settled by that Report, which on this point is practically accepted by the Treasury and the Admiralty. Q. 2711–2713.

Under these circumstances your Committee do not enter more fully upon this subject.

EXCESSIVE ISSUES TO SHIPS.

16. Hitherto the storekeeper has been bound to exercise an independent check on the demands for stores made by captains of ships. Although, doubtless, the responsibility for making a correct demand should rest on the captain, who alone can ascertain the quantity of remains in the ship, and although there should be no undue delay in supplying stores, your Committee share the doubt of the Comptroller and Auditor General whether it is expedient to part with this check, the value of which he explained in his evidence. The point deserves careful reconsideration at the Admiralty. Q. 1146. Appendix (Paper 5). Q. 1147, 8. Q. 1159.

DENOMINATION OF STORES.

17. The Admiralty admit that stores should not be bought by weight, and taken on charge under another denomination, such as capacity, or *vice versâ*, where this inconvenience can be avoided. Where that is impossible,

Q. 1192, 3.

your Committee were assured that a scale would, as a rule, be furnished, to enable the Comptroller and Auditor General to convert the one denomination readily into the other.

Irregular Receipts.

Q. 1242.

18. Your Committee learn that the irregular practice of receipting issue notes before the stores are issued, and leaving such receipts with the storekeeper, when from any cause the stores are not issued, has been stopped. Your Committee trust that the Admiralty will take care that their instructions on this subject are obeyed in future.

Store Ledgers at Foreign Yards.

19. Both on the Store Accounts of the Navy and on the Dockyard Expense Accounts this year, and on more than one previous occasion, attention has been called by the Comptroller and Auditor General to the unsatisfactory mode in which accounts are kept at some of the foreign yards. At certain yards, for example, no duplicate ledgers are kept, and no independent check on the accounts consequently exists. He reports that at some yards particular ledgers are not totalled and balanced once in every quarter. Your Committee are glad to learn that the Admiralty have taken steps to investigate the system of accounts and administration of foreign yards.

Q. 1267.

Navy Appropriation Account, 1887–88, p. 207, para. 9.
Q. 2727, 8.

Stores at Malta.

20. Reports of the Comptroller and Auditor General on apparently excessive stocks, of "iron superior," steel, electro-plated goods, &c., at Malta, lead your Committee to recommend that the stores at Malta should be carefully reviewed, so as to prevent unnecessary accumulations.

Navy Appropriation Account, 1887–88, pp. 207 and 209, paras. 10 and 14.
Q. 1274. 1327. 1522.
Appendix (Papers 3 and 4).

Stocktaking, Home and Foreign Yards, and Victualling Yards.

21. The Comptroller and Auditor General has again pointed out the necessity of securing that the persons by whom stock is taken at any yard should be unconnected with that yard, and in an independent position. The consideration of this important question by the Admiralty, in accordance with the Public Accounts Committee's recommendation, is still proceeding.

Navy Appropriation Account, 1887–88, pp. 208–9, 213, paras. 11, 12, 20.
Q. 1336.
Q. 1588. 1611.
Second Report, 1888, p. xx.

Store Accounts and Surveys on Ships.

22. Your Committee concur with the Comptroller and Auditor General in doubting whether accounts or surveys, relating to stores on board Her Majesty's ships, possess much value, so long as they are characterised by the inaccuracies to which he directs attention.

Navy Appropriation Account, 1887–88. pp. 210, 211, paras. 15 and 17.
Q. 1391. 1477. 1431.
Appendix (Papers 6 and 7).

Issue of Stores in Bulk.

23. The issue of stores in bulk is a practice which, though necessary in certain cases which were explained to your Committee, should be restricted to those cases, and regulated by definite rules.

Q. 1634. 1652–7.

DOCKYARD EXPENSE ACCOUNTS AND MANUFACTURING ACCOUNTS OF ARMY AND NAVY.

24. Time has not sufficed for more than a very limited test examination of the Navy Expense and Manufacturing Accounts, and the Comptroller and Auditor General states that his Report is the result more of general review and criticism than of strict audit. Next year the Expense Accounts will be affected by the alteration in the form of the Estimates for 1888–89 (Vote 8), on which the Public Accounts Committee reported last year. And in 1891, these Accounts will have to conform to this year's Estimates, containing the new Vote, Vote B, upon the form of which your Committee have already reported.

Q. 2714.
Report on the Navy Expense Accounts, 1887–88, p. 213, para. 3.
Public Accounts Committee, Third Report, 1888, para. 27.
Public Accounts Committee, Second Report, 1889.

25. In accordance with the announcement made in the Treasury Minute of 13th March 1889, on the First and Second Reports of the Public Accounts Committee of last year, a Bill has been introduced on behalf of Her Majesty's Government, and has been read a third time, "to make provision for the "audit of the Manufacturing and Shipbuilding and other like Accounts of "the Army and Navy." Appendix to Third Report, p. 56, para. 43.

The advantage of subjecting the Expense Accounts to the examination of the Comptroller and Auditor General was dwelt upon by the Public Accounts Committee last year; and your Committee observe with satisfaction that he will now perform this function, with regard to the Army and Navy Accounts alike. The Army Manufacturing Accounts have not hitherto been examined and reported upon. Public Accounts Committee, Second Report, 1888, p. xxi. Q. 2752.

DOCKYARD EXPENSE ACCOUNTS.

Valuation of Stock Remains.

26. Your Committee are glad to note the great improvement shown in the accuracy of the valuation of stock-remains at the close of the year 1887–88. Q. 2718.

27. An oversight was found in the Chatham Accounts, the value of stock-remains being under-stated to the extent of 2,505 *l.* Your Committee are informed that this error has been going on at Chatham since 1879; but that the Admiralty have ascertained that similar errors do not exist at other Yards. Q. 2719.

Manufacturing Accounts.

28. Important questions have been raised on the Manufacturing Accounts by the Comptroller and Auditor General, respecting the Conversion Balance Sheets and the General Expenditure in conversion shops, but are still undergoing investigation. Q. 2725.

Foreign Yard Accounts.

29. On the Store Accounts of the Navy your Committee have already mentioned that the Foreign Yard Accounts, with which the Admiralty are not altogether satisfied, are to be the subject of a special investigation. (Para. 19. *supra*). Q. 2727–8.

Victualling Yards Accounts.

30. It appears that, at the present time, no Expense or Manufacturing Accounts are rendered in connection with the Victualling Yards. Q. 2743.

Your Committee are of opinion that some Accounts of this nature should be rendered in future, but not necessarily in so elaborate a form as those of the Shipbuilding Dockyards.

CIVIL SERVICE APPROPRIATION ACCOUNTS.

Statements of Total and Net Cost.

31. Returns of the total cost of each Service have appeared in the Appropriation Accounts annually, since the Public Accounts Committee suggested, in 1879, that the total cost of each Service might be shown. A recommendation of the Treasury in 1880 resulted, with the approval of the Public Accounts Committee, in the addition of Returns of the Net Cost of each Service. Public Accounts Committee, First Report, 1879, Q. 227. Second Report, 1879, para. 35.

The Comptroller and Auditor General, in reporting that he has this year furnished these Returns in an abstract statement at the end of each class of the Accounts, raised the question of their utility, pointing out that they "are "necessarily in the nature of Estimates formed by the various Departments "of the expenditure for other Departments, and thus differ wholly in character "from the verified figures" to which he certifies. Civil Service Appropriation Accounts, 1887-88, p. v. Section 5.

It was represented to your Committee, however, on the part of the Treasury, that these statements are valuable, and that such a record is needed of the approximate total and net cost, year by year, of each service. Q. 2036. Q. 2037–8.

In 1880 the Public Accounts Committee were aware that absolute accuracy would not be possible; and although this cannot be attained, your Committee hope that the statements will be continued in the new form, with any modifications which may be agreed upon between the Comptroller and Auditor General and the Treasury. Report, 1880. Q. 2048.

CLASS I.

Vote 13.—Surveys of the United Kingdom.

32. Your Committee are glad to note a further reduction of the balance outstanding for maps supplied to the Land Judges' Court, Ireland; but it still amounted, on 31st March 1888, to 12,283 *l.* 6 *s.* 9 *d.*; and the evidence given to your Committee shows that, of the balance on 30th September 1888, as much as 4,903 *l.* had been due for three years or more.

Civil Service Appropriation Accounts, 1887–88, p. 57, para. 2. Q. 2070.

CLASS II.

Vote 8. (1884–85).—Privy Seal Office (1884–85).

33. Your Committee are satisfied with the settlement of the outstanding question, referred to in last year's Report. This is fully explained in the Treasury Minute dealing with that Report.

Q. 2149. Public Accounts Committee, Second Report, 1888, p. iv. Appendix to Third Report, 1889, pp. 3, 17.

Vote 8.—Board of Trade.

34. The Comptroller and Auditor General reported a sum of 2 *l.* 4 *s.* 3 *d.*, as not properly chargeable to this Vote, owing to the absence of Treasury sanction. This has since been given, and the balance may stand as stated in the account.

Q. 2154.

Vote 12.—Exchequer and Audit Department.

35. Last year the Public Accounts Committee stated that the Comptroller and Auditor General would make some proposal, which would have for its object the association with himself of an officer outside his Department to audit its accounts. Having considered various suggestions, your Committee recommend that the Auditor of the Civil List be associated with the Comptroller and Auditor General in the audit of the accounts of this Department.

Second Report, 1888, p. iv. Civil Service Appropriation Accounts, 1887–88, p. 139.

Vote 14.—Land Commissioners for England.

36. A complete return of the amounts due to the Land Commissioners up to March 1888, in respect of advances, will be found in the evidence. It shows a total of 10,759 *l.* 0 *s.* 10 *d.*, including 7,062 *l.* 14 *s.* 4 *d.* advanced under the Extraordinary Tithe Redemption Act.

Q. 2168.

Vote 15.—Local Government Board.

37. The Comptroller and Auditor General called attention in his Report on the Account of the Local Government Board to the expenditure of 22,705 *l.* 4 *s.* 10 *d.*, under the various sub-heads of the Vote which provide for travelling, and he enumerated, under several heads, the chief causes of what he regarded as excessive expenses. These points have been taken up by the Local Government Board in a manner so thorough, that the Comptroller and Auditor General is led to anticipate considerable economies.

Civil Service Appropriation Accounts, 1887–88, pp. 148–9. Q. 2191–2199.

Q. 2200.

Vote 25.—Office of Woods, Forests, &c.

38. An irregularity in the case of two copyists, to whom work has been farmed out, has now been discontinued. The regulation, requiring a certificate that a payment made to a copyist is for work which he has done himself, should be strictly enforced.

Q. 2207–8.

Vote 27.—Mercantile Marine Fund.

39. The unsatisfactory state of the Mercantile Marine Fund, in aid of which a sum of 40,000 *l.* is annually granted by Parliament, has been noticed by the Public Accounts Committee in its Reports for 1887 and 1888. The balance to the credit of the Fund fell from 429,000 *l.* in 1884 to 110,000 *l.* in 1886, in consequence of deficiencies of income to meet expenditure, such deficiencies amounting in the aggregate in the two years to 319,000 *l.* These were followed by a deficiency of 156,000 *l.* in 1886–87, and a further

Public Accounts Committee, Report, 1887, para. 31. Second Report, 1888, p. iv.

though reduced deficiency of 94,000 *l.* in 1887–88. The two later deficiencies were met by a loan of 200,000 *l.*, obtained from the Admiralty (Greenwich Hospital Funds), and by a reduction of the credit balance of the Fund to 60,000 *l.* in 1888.

Your Committee learn that, owing to an increase of the light dues by one-sixth, and to certain economies, the estimated deficiency for the year 1888–89 is about 5,000 *l.*, and that a Treasury Committee is now sitting which will shortly report on this Fund. Q. 2218, 9. Q. 2222, 3.

40. In consequence of the objection made by the Comptroller and Auditor General to the inclusion in this account of charges which the Board of Trade has not sanctioned, and is prepared to withdraw, questions arose before your Committee as to the proper mode of showing unsanctioned items, still disputed by the Board of Trade when the account is sent to the Comptroller and Auditor General. Q. 2251–4. 2290.

He also called attention to the form in which the account is presented, and the importance of bringing all the receipts and expenditure in a clear and satisfactory manner under the notice of Parliament. Civil Service Appropriation Accounts, 1887–88, pp. 182, 3, paras. 6 and 10. Q. 2306.

The Treasury undertook to consider how the form of the account may be improved. Q. 2276, 2304.

CLASS III.

VOTE 3.—SUPREME COURT OF JUDICATURE.

41. Objection was taken by the Comptroller and Auditor General to the expenditure of 3,000 *l.* in respect of the salaries of five officers, described as "redundant clerks." They had received their full salaries for some years, *while performing no duties* though they were liable to be called upon to perform work if required. It appeared that the Treasury had sanctioned, in 1880, an arrangement for the formation of a list of redundant clerks not exceeding six in number. But there are now none of these redundant clerks, of whom two died and three are on pension. Appropriation Accounts, 1887–88, p. 252, para. 2. Q. 2350. Q. 2354. Q. 2358.

VOTE 12.—PRISON CHARITIES.

42. Satisfactory progress is being made respecting the schemes for certain prison charities. Public Accounts Committee, Second Report, 1888, p. v. Q. 2361, 2.

VOTE 30.—CONSTABULARY.

43. The reasons given by your Committee in their First Report, for admitting payments for the salaries of officers formerly called "divisional magistrates," apply also to a sum of 255 *l.* included in the Constabulary Vote. The surplus to be surrendered may, therefore, be the amount stated in the account. First Report, 1889, paras. 2–6. Q. 2365.

CLASS IV.

VOTE 1.—PUBLIC EDUCATION (ENGLAND AND WALES).

44. The suggestion made by the Public Accounts Committee last year, that 100 school schedules, with the necessary back numbers, should be furnished to the Comptroller and Auditor General, has been acted upon. Your Committee desire that the experiment should be repeated during the next year or two, until your Committee have had more opportunities of judging how far, under regulations which have been altered and seem likely to hundergo further change, the schedules are now valuable for purposes of audit. Public Account Committee, Second Report, 1888, p. vii. Civil Service Appropriation Accounts, 1887–88, p. 357, para. 2.

45. In the case of a grant for a cookery class at a Hackney board school, there appeared at first to be a discrepancy, as to the number of scholars between the statment of the managers and the report of the Inspector, upon which payment was made. The Comptroller and Auditor General asked for an explanation. The answer given did not convey any intelligible explanation; nor was the reply to a second query any better, while its tone and form were unusual. Proper explanations of the discrepancy, which proved to have been apparent only, were given in evidence to your Committee; and the sum paid may consequently be admitted as a proper charge on the Vote. Q. 2450. Q. 2457. Q. 2458–2460. Q. 2452–5. Q. 2461.

Your Committee trust that full and clear information will, in future, be cheerfully given in response to all inquiries made by the Comptroller and Auditor General.

Q. 2442. Q. 2472. Civil Service Appropriation Accounts, 1887–88, p. 338, para. 4.

46. A grant was paid to a school in Whitechapel, although the time-table had not been signed and was not approved. The following condition was attached to the payment: that "If the payment of the said sum shall be "reported by the Comptroller and Auditor General to be an irregular and "improper payment, and his decision shall be sustained by the House of "Commons," the amount shall be repaid by the committee of managers.

Q. 2469.

The responsibility should not, in the opinion of your Committee, be thrown on the Comptroller and Auditor General of discharging duties which are either those of the Department which makes the payment, or

Q. 2486.

those of the Treasury, to whom the Department should apply in a case where the authority to make the payment is doubtful.

Under all the circumstances of this case, the technical objection to the payment may be waived, and it may be admitted as a proper charge on the Vote.

Vote 11.—Public Education, Scotland.

Q. 2662–2677.

47. The Comptroller and Auditor General raised a question as to the propriety of treating as income the payments from time to time made to school-managers for books becoming the property of children. Strictly speaking, these are repayments of money advanced by the managers, and are not income. But as the evidence shows that there would be practical inconvenience in excluding these payments from the managers' statement of income, your Committee recommend that the objection should not be pressed.

CLASS V.

CLASS VI.

Vote 1.—Superannuation and Retired Allowances.

First Report, 1889.

48. Seeing that the question of the payments to the officers till lately called "divisional magistrates" has been settled, in the manner already reported by your Committee, the pension to Captain Antoine Butler may

Q. 2370–3.

be approved, and the charge against the Vote allowed.

49. Sir John Kirk, late Agent and Consul General at Zanzibar, has been pensioned on his entire service, although during portions of the time he was paid by the Indian Government wholly or in part. The circumstances are special; and your Committee consider that he has a strong moral claim to the full pension, which may therefore be allowed.

Q. 2397, 8.

50. Mr. Irving, late Resident Councillor at Penang, has been granted a superannuation allowance at the age of 56. Your Committee have to report that this appears to be an illegal payment. An error was apparently committed, as such an officer is not qualified under Section 10 of the Superannuation Act of 1859 for a pension until he attains the age of 60, unless on the ground of ill-health.

CLASS VII.

Vote 4.—Celebration of the Jubilee of Her Majesty's Reign.

Q. 2406–8.

51. On occasions of great public ceremonials a practice has prevailed of employing a certain firm to make the necessary preparations. Your Committee recommend that tenders should, as far as possible, be invited from more than one firm on such occasions.

REVENUE DEPARTMENTS.

Vote 2.—Inland Revenue.

Q. 2558, 9.

52. The Comptroller and Auditor General advises that, in all cases in which losses by fraud have been written off, particulars should be appended to the Appropriation Account. Your Committee trust that these particulars will annually be brought under the scrutiny of the Exchequer and Audit Office.

Vote 3.—Post Office.

53. The question of the limits within which the Postmaster General should be free to substitute unestablished for established labour in the work of sorting parcels should be considered by the Treasury. Q. 2567, 2576–8.

Vote 5.—Post Office Telegraphs—Store Accounts.

54. There appears to be a tendency to lose sight of the regulations providing for periodical stock-taking of all stores. The importance of this form of check should not be forgotten. Q. 2620.

LOCAL LOANS FUND.

55. In his Report on the first account of the Local Loans Fund, the Comptroller and Auditor General draws attention to the practice of the Irish Board of Works in giving time to borrowers, in case of payments in arrear, before instituting proceedings, as hardly coming within the discretion of that department. But he gives credit to the Board of Works and their legal advisers for increasing activity in the collection of the amounts due. There seems to be reason to believe that the laxity which formerly prevailed will not be continued in future, and that all possible steps are being taken to check the accumulation of arrears. Local Loans Fund Accounts, 1887–88, pp. 18, 19. Q. 2699, 2706–8.

CONSOLIDATED FUND.

GREENWICH HOSPITAL.

CHELSEA HOSPITAL.

TREASURY CHEST.

WOODS, FORESTS, &c.

CIVIL CONTINGENCIES FUND.

MILITARY FORCES LOCALIZATION.

17 July 1889.

APPENDIX.

FURTHER REPORT of Messrs. *Waterhouse* and *Mills*.

May it please your Lordships, Treasury, 27 May 1889.

1. Referring to your Lordships' instructions, communicated to us in Mr. Barrington's letter of the 22nd May 1888, and to the preliminary Report which we made to the First Lord of the Treasury under date the 7th July last, we beg to state that we have completed our inquiries upon the several points referred to us as regards the Dockyard Expense and Store Accounts, and have now the honour to submit the following further Report.

2. The questions referred for our investigation in Mr. Barrington's letter, and the Treasury Minute of the 18th May 1888, of which a copy was enclosed, were :— Questions referred.

(1.) The manner in which the Store and Expense Accounts of the Admiralty are now examined.

(2.) Whether the examination is complete and satisfactory, regarded only as an examination for the Head of the Department responsible for the expenditure.

(3.) Whether there is any provision for a check on the accounts, independent of the Head of the Department who is interested in the expenditure for which he accounts.

(4.) Whether the First Lord of the Admiralty should not have independent assurance that the expenditure is proper and the accounts accurate.

(5.) Whether there be any deficiency in the existing system which, in our opinion, should be remedied.

(6.) Whether the reductions in staff which had been suggested could be fairly carried out.

Changes found to have been introduced.

3. On the commencement of our investigation, we found that various changes had been introduced, or were in course of introduction, in the method of the preparation and examination of the Admiralty Store and Expense Accounts, involving alterations not only as regards the officers charged with the duties of preparing or examining the accounts, but also in the method of record and account-keeping. These changes may (as we mentioned in our preliminary Report) be stated generally as follows :—

(1.) The transfer of the preparation of and responsibility for the annual expense accounts from the Department of the Accountant General to that of the Controller of the Navy.

(2.) The allocation of the cost of labour to the various shipbuilding and repair accounts, not as heretofore, on information supplied by the professional officers themselves, but on that collected by officials specially appointed to watch and record the occupation of each *employé*.

(3.) The adoption of a system of record of money value of stores received and dealt with, by which an important and independent check upon the storekeeper's records of quantities is secured.

(4.) The abolition of the examination of the store accounts hitherto conducted by the Accountant General, upon the ground that an independent inspection and test audit of such accounts, as well as of the expense accounts, has devolved upon the Comptroller and Auditor General.

Transfer from Accountant General's Department of duty of preparing Expense Accounts.

4. We proceed to give some particulars of these changes, and to contrast the system now adopted for the preparation of the Dockyard Expense and Store Accounts with that which prevailed before the changes were made.

5. The expense accounts of the dockyards, the object of which is to give the expenditure in wages and materials upon the ships that are being built or repaired, were, when under the charge of the Accountant General, prepared by officers of his Department, who it is true were independent of those responsible for the work, and might on that account be supposed to be specially qualified to prepare truthful records of expenditure.

6. In practice, however, the arrangement did not work smoothly or efficiently. The officers thus employed, serving under chiefs who could exercise no control or authority over the professional officers charged with the work of shipbuilding, were regarded by the latter as persons who were rather a drag and hindrance than an assistance in carrying out the work for which they were themselves entirely responsible; and in particular the Accountant General's officers were dependent upon the professional officers of the yards for the allocation of the expenditure and other information upon which the accounts were based.

7. Thus friction and delays arose in recording the general progress of expenditure, and it was asserted that the system failed as a means of promptly supplying to the officers in charge of the work the information necessary to enable them to see how far the actual expenditure was proceeding within the limits of the sanctioned programme and estimate. The professional officers therefore established, for their own objects, a separate, and practically a duplicate, record of shipbuilding expenditure.

8. When, however, this part of the work of account-keeping was assigned to a separate branch of the Controller's Department, that is to say, to officers wholly independent of the professional officers, though, like them, directly responsible to the Controller, the friction between the two departments was removed. The Officers of the new branch of the Controller's Department, in arranging the system for the preparation of

the annual accounts for Parliament, adopted a method of record and account-keeping which they knew would prove of the greatest practical value in the daily conduct of the work ; and under this new system the accounts of the expenditure of wages and materials are so closely written up from day to day, that before the end of every week a statement of the expenditure of the preceding week, with all necessary detail, is ready for and is handed to the officers who are responsible for it. No reason or excuse can therefore now be urged for any duplicate account-keeping by a separate staff under the professional officers themselves, and this indeed is not permitted. The yearly summary of the dockyard work consists simply of the cumulated totals of the weekly abstracts brought forward from week to week ; no burden of work being thus left to fall upon the staff at the yards at the close of the year. As the recording of the expenditure is closely kept up day by day, the former necessity for estimates of various kinds with regard to expenditure is avoided, and provision is made for the detection, as far as possible, of mere errors of allocation which may arise by clerical inaccuracies in the mechanical process of posting.

Use and nature of the Expense Accounts.

9. As pointed out in our preliminary Report, the first use of the expense accounts is to furnish the Executive officers with information with regard to the expenditure from day to day taking place under their orders and supervision ; the second and no less important use being to give the information required for the Parliamentary Blue Book, showing, in comparison with the sanctioned programme of the year, how the labour and stores provided for the department have been expended or applied. It is necessary that the staff employed upon these accounts should be well acquainted with the nature of the work carried on in the dockyards ; that the accounts themselves, while prepared by a staff independent of the Executive officers, shall furnish promptly all such information of current expenditure as those officers may need, and in the form necessary for their own purposes ; and that no reasonable ground shall exist for distrust on their part as to the accuracy of the figures thus compiled. Enormous detail is involved in the preparation of these accounts. For example, at Portsmouth Dockyard alone, something like 32,000 separate postings of items of stores issued and of wages paid have to be made each week to the various shipbuilding and repair accounts to which they are chargeable ; and it is only by a system of mechanical routine carried on under the immediate supervision of competent officers, and upon a method which practically proves the accuracy of the figures from day to day, that such accounts can be satisfactorily prepared. The very multiplicity of the entries and the number of persons employed upon them, in connection with the circumstance that these persons are in no sense under the eye or orders of the professional officers, and have no interest whatever in the results of the figures which they record, practically preclude the possibility of any improper dealing with the figures, such as intentionally charging to the cost of one vessel an expense which should be borne by another ; while the method adopted provides that the clerical accuracy of the work is proved in the aggregate. No outside examination of these enormous details is therefore, in our opinion, necessary, and in the circumstances described we fully approve of the change which has placed the preparation of the expense accounts of the dockyards in the charge of an officer, who while directly responsible to the Controller, is himself wholly independent of the professional officers of the same Department by whom the expenditure is incurred. This officer appears to us to exercise quite as complete and trustworthy an oversight upon the dockyard expense accounts as it was possible for the Accountant General to undertake.

Outside examination not necessary.

Allocation of the cost of labour.

10. The second of the changes referred to is that which relates to the mode of ensuring, as is essential, a correct allocation of the cost of labour in the yards to the several ships or other works or purposes upon which it is employed. As has already been stated, the Accountant General, when the expense accounts were under his charge, was dependent for the information which governed this allocation upon the certificates of the professional officers of the yards, these being based upon records kept by the "leading men," who were directly under the control of those officers ; and as these

records of labour constituted a most important element in the figures which indicated whether the expenditure on particular ships or works had been kept within the limits of the estimate or authority ; in other words, whether the professional officers themselves had taken due care to comply with the instructions of the Admiralty ; it was held that this method of arriving at the distribution of the charges for labour was not upon a satisfactory footing.

11. There are three systems of payment for work at the yards :—

(1.) Day pay.
(2.) Task and job.
(3.) Tonnage.

Check upon day pay by "recorders."

The changes already made relate to day pay only, which, however, represents by far the largest proportion of the labour charges. After the transfer to the Controller's Department of the business connected with the expense accounts, a staff of men was instituted whose sole duty it is to keep a record of the labour of the men on day pay. These men are called "recorders of labour" ; they are directly responsible to the Inspector of Dockyard Expense Accounts, and are entirely independent of the professional officers. It is their duty to visit every man at his work twice a day, and to record, in books specially prepared for the purpose, the number of hours he is employed at each description of work. At the end of each week these books are deposited in the Expense Accounts Office (separate books being used for this purpose for alternate weeks) and the time so recorded is priced out at the rates applicable to the several men, and the amounts so ascertained are posted to the accounts of the various ships or other works chargeable with the same. At the same time the total amount of the day pay for the week, thus arrived at, is checked against the totals of the wages sheets which have been prepared in the Cashier's Office for the Accountant General upon the entirely independent basis of the time-keeper's record of the actual attendance of the men in the yard, and upon which the actual payments to the men are made.

12. We can suggest no simpler or better method for securing a trustworthy allocation of the cost of labour to the various works, so far as relates to the day pay. We are informed that though objection was raised to the employment of these recorders of labour when they were first established, the system is found to work satisfactorily. Any risk of collusion between the recorders and the workmen is as far as possible provided against by changes in the districts or men visited by them, and also by the occasional personal oversight of the Civil Assistants of the yards. The system further operates as a check against any employment of men upon unauthorised work.

Payments by task and job.

13. The process just described is not applicable to the two other methods of payment for work, viz., task and job, and tonnage. In the first of these cases the work to be paid for depends upon statements by men called "measurers." These men are subordinate to the professional officers, and are in this respect in the same position as the "leading men" who formerly furnished the information upon which the day pay was allocated. Their functions are to ascertain the quantities of work performed by men, or groups of men, working under this system ; to specify the particular rates in the authorised schedule of prices at which the work is to be priced, and to compute the amount earned by the men collectively, and distribute the earnings in detail. The computations of the earnings and their distribution are checked in the Expense Accounts Office, but no check appears to be applied as regards the quantities of work stated to have been executed or the reference to the schedule of prices upon which the computations are based.

Payment by piecework.

14. Payment for piecework by tonnage is based upon the weight of material, such as iron plates, built into the ship. In this case also the basis of the computations, which are alone checked in the Expense Accounts Office, is accepted upon the statements of persons subordinate to the professional officers. We should, however, add that this third system of payment for work is at present only on trial.

15. It is, we believe, admitted that it is quite practicable for arrangements to be made which would enable the Expense Accounts Branch to apply a more effective check to the pay for labour under these last-named systems. We agree in this view, and think that measures should be taken for that purpose.

An independent check required upon last two classes.

16. We proceed to notice the system of account-keeping of stores, which, owing to the enormous variety of articles in use at the dockyards, is attended with considerable difficulties. The storekeepers at the yards keep records of the *quantities* only, not of the *values*, of the numerous stores which are received and issued. The proper form of check applicable to such accounts of quantities consists in ascertaining, (1) that the quantities of the various articles delivered by contractors, and paid for by the Accountant General, are accurately brought to charge in the store ledgers; (2) that the quantities stated to have been issued out of store are supported by properly authorised and receipted requisitions; and (3) that the resulting balances of quantities assumed to remain under charge of the storekeeper are from time to time verified by actual survey or inspection. For the mere purpose of an ordinary check upon a storekeeper nothing more is required, and the *money value* of the stores dealt with (when once the equivalent quantities have been brought on charge) might be, as in fact for storekeeping purposes they have been, disregarded.

Storekeeping records of quantities.

17. The Expense Accounts, on the other hand, are concerned only with the cost of the work for which the stores are used, and these records therefore pay no regard to quantities as such. In 1864 an attempt was made in the Expense Accounts Branch (then under the Accountant General) to keep what is called a "Stock Valuation Account," *i.e.*, a record in money value of all stores received and issued, but the account was discontinued in 1879 as not being based on a sufficiently accurate method to be of practical use.

18. The Expense Accounts Branch has, however, kept records of the value in the aggregate, at invoice prices, of the stores purchased, and of the total value, at rate-book prices, of the stores issued. But until recently no attempt was made to record the values of stores in detail, *i.e.*, under the very numerous separate heads under which the storekeepers' ledgers necessarily keep a record of quantity.

19. The attempt has now been made by establishing an amended form of Stock Valuation Account. It was, in the first instance, proposed to lessen the details of this process by adopting a system of grouping certain similar classes of stores, but it was found that the result would not be satisfactory, and it was determined to keep in the Expense Accounts Office ledger accounts of the money values of stores dealt with, under precisely the same heads of articles, and corresponding in all respects with the accounts of quantities in the storekeepers' ledgers. It was important that a practical working test of this proposal and of its cost should be made before giving general effect to it, and at our suggestion, therefore, the Admiralty directed that it should be experimentally tried at Portsmouth Dockyard for three months. The result was quite satisfactory, and, accordingly, the system was brought into full operation at the whole of the dockyards on 1st April last, and has since been carried on without drawback.

Stock Valuation Account.

20. We are positively assured by the Inspector of Dockyard Expense Accounts that no practical difficulty can arise to interfere with the work being continued, and that though it involves a largely increased amount of detail, a very inconsiderable addition to the present clerical staff at the yards (say at a mean cost of 700*l.* a year) will efficiently provide for the duty.

21. We should mention that the Stock Valuation Account is kept at "Rate-book prices," which are periodically adjusted so as to represent a close approximation to the current value of the stores. In the Expense Accounts as hitherto prepared large differences arising between the total cost price of the articles bought and the total rate-book price at which they are taken into stock and issued have been unstated and unascertained. Under the new system this defect will be remedied. The Stock Valuation Account will exhibit in summary how the stores purchased have been

accounted for, what value has been expended during the year upon the various works, and what value remains in hand. This last total will be capable of comparison and should agree with the list of quantities prepared by the storekeeper and priced out by him at the rate-book prices. Without such an account of stores in money value no record of dockyard expenditure would in our opinion be complete or satisfactory.

Abolition of check upon Storekeepers' books by Accountant General.

22. We now come to the point of the abolition of the check of the Accountant General upon the storekeepers' books.

The store ledgers, which, it must be still borne in mind, record quantities only, are kept in duplicate, one set by the storehousemen in actual custody of the stores in the respective buildings in which they are kept, and the other by the clerks in the office of the storekeeper himself; the duplicate entries being made from the same documents or from press copies thereof. This duplicate method of record is considered to be more convenient for the purposes of the storekeeper's check upon the storehousemen than a system of direct examination of the entries in the books of the latter; and though we have been disposed to entertain some doubt upon this point, it is not, upon the whole, of such importance as to lead us to press our opinion, subject to the remark (to which we may again have to allude) that the practice must be understood to serve the purpose of the storekeeper only, and not to afford any check upon that officer himself.

23. The Accountant General's officers at the dockyards formerly checked the entries in the storekeepers' ledgers, and they further took part with the officer representing the storekeeper in the survey or inspection of the actual balances of stores, and in the comparison of these with the balances shown by the storekeepers' ledgers. Of these duties the Accountant General was relieved in 1886, and there has since been no independent departmental examination of the storekeepers' books. Some such independent examination would, in our opinion, certainly have been necessary but for the establishment in the Expense Accounts Office of the extended form of Stock Valuation Account which we have described.

Amended Stock valuation account affords an effective means of check.

24. The invoices of articles supplied by contractors, which create the debits of quantities in the storekeepers' ledgers, are priced by the storekeeper at rate-book prices, and the value checked and recorded therefrom in the Expense Accounts Office; while the money value, at rate-book prices, of stores issued by the storekeeper, is entered on the issue notes which support the credit entries in his ledgers; and these original documents form the basis of the record, both of quantities in the storekeeper's books, and of money values in the Stock Valuation ledgers.

25. At the close of each quarter the balances, both of quantity and value, will be struck, and these can be from time to time compared to ascertain that the balance of quantity at rate-book prices agrees with the balance of value.

26. It will be obvious, then, that the Stock Valuation Account, in addition to its use in relation to the Expense Accounts, constitutes a substantially complete means of check upon the several balances of quantities shown in the storekeepers' ledgers, and therefore answers the purpose of a separate examination of the storekeeper's books. We do not think that anything further in this direction, within the Admiralty itself, is called for.

As to proposal to keep duplicate store ledgers in London.

27. We understand that a proposal was at one time (if it is not still) before the Admiralty to transfer to the central office of the Director of Stores in London the duplicate store ledgers now kept in the offices of the storekeepers at the yards, upon the ground that better security would thus be taken against possible collusion between the persons keeping the ledgers in the storehouses and storekeepers' offices, respectively. Theoretically there might have been something to be said for the proposal, except for the fact to which we have before alluded that, as the result of other changes, the ledgers proposed to be transferred are only of use to the storekeepers as a convenient means for their own examination of the storehousemen's books; that they constitute no check upon the storekeepers themselves; and that the real check upon both them and the storehousemen is now effectively provided through another department of the Comptroller's Office. Even were it otherwise we should see serious objections to the course proposed.

28. We believe that the work would be greatly retarded by the large amount of correspondence and references to which mere clerical errors and trifling discrepancies (readily settled on the spot) would inevitably give rise. And further, an enormous number of issue notes and other documents would have to be transmitted backwards and forwards at considerable trouble and cost. In no case do we think that any advantage would be gained which would outweigh the considerations on the other side ; but in the existing circumstances there can scarcely, we should suppose, be any question upon the point. Indeed we are not clear that it may not hereafter be found that the storekeepers' duplicate ledgers can be altogether dispensed with.

29. We have shown that in place of such examination of the storekeeper's books as was formerly exercised by the Accountant General's officers, a system has been established by which security will be taken that all stores paid for are brought on charge, and that all issues for which the storekeepers take credit are properly vouched and accounted for in money value. It remains for the department to be satisfied in regard to the verification of the balances of stock, in which the Accountant General's officers formerly assisted.

Verification of balances of stock.

30. This survey, or verification of the stores by actual inspection, for the purpose of comparison with the balances which the storekeepers' ledgers show as remaining in their charge, is in fact the keystone of the arch upon which any proper system of check upon store accounts must rest. In the Treasury Minute of 15th November 1886, which lays down the conditions agreed upon for the conduct of the independent audit or inspection of store accounts by the Comptroller and Auditor General, it is stated that that officer will take no part in the process of actually verifying stock, but will accept on this point the certificates of properly constituted boards of survey or stock-takers, subject to any criticism which in his opinion the regulations or arrangements of the departments for this purpose may invite ; and we may remark that this course is in accordance with the practice in regard to the audit of the store accounts of commercial concerns.

31. It will be seen then that it is of the first importance that the arrangements for stock-taking are such as cannot be reasonably impugned or challenged. It is quite proper that a representative of the storekeeper should be joined with the independent officers who take the stock, so that the result may be jointly certified on behalf of the officer directly concerned ; but it is clear that the one essential condition to the reality and trustworthiness of the check is wanting if the persons employed upon the duty are solely those who are immediately subordinate to the storekeeper. This has, however, we believe, been the practice since the representatives of the Accountant General ceased to share this duty. It will no doubt be admitted that a remedy in this matter must be provided.

32. It is not necessary that highly paid officers should be employed in the details of this duty ; but they should be other than immediately subordinate to the storekeeper of the particular yard. No doubt there may be legitimate degrees of severity in enforcing the rule. There are, for example, a number of articles in the dockyards which can scarcely by possibility be fraudulently dealt with, and less rigour may reasonably be permitted in these cases, which are, however, exceptions and can easily be defined. The important point is to ensure that the vital nature of the principle laid down is fully recognised and duly acted upon.

33. We may also remark that a most useful effect would result from occasional visits to the yards of officers of the Department of the Director of Stores in London for the purpose of testing (apart from the ordinary procedure) the stock of a few articles selected at hazard, or for reasons which the occasion may suggest. This extra test, however, though to a certain extent casual and uncertain, should be carried on systematically and continuously.

Accountant General should review results shown by Expense Accounts.

34. With reference to the position of the Accountant General in regard to the accounts under notice, we stated in our preliminary Report that, as implied in the title of is oh ffice, it would be natural that he should

supervise, and to a certain extent be responsible for the accounts of all Admiralty Departments ; but that considerations of great weight had led to the Dockyard Expense Accounts being put under wholly separate control ; and we expressed our opinion that it is not now desirable to alter the arrangement. We adhere to that view ; but although we hold that no justification exists for an examination or test of the details of the accounts by his own officers, he should himself undoubtedly be able to render very valuable assistance to the Financial Secretary by such a critical review of the accounts rendered by the Expense Accounts Branch, both during the progress of the expenditure of the year and at its close, as may bring to light any important results indicated by the mass of figures which the reports accompanying the accounts may have failed to notice or explain.

35. We understand that our view of the relation of the Accountant General to these accounts, as expressed in our preliminary Report, has been adopted by the Admiralty, and that, with your Lordships' concurrence, an Admiralty Order giving effect to it was issued in September last. Under that Order, monthly returns which are prepared for the information of the Financial Secretary with respect to the Store and Expense Accounts, together with the Reports thereon of the officers responsible for the accounts, are required to be referred to the Accountant General for such observations as he may have to offer for the assistance of the Financial Secretary.

General conclusions.

36. Summarising the result of our inquiry, we are able to report generally, and subject to those points which we have noticed as requiring attention, that, in our opinion, the method in which the Store and Expense Accounts of the Admiralty are now kept, as the result of the changes described, is well adapted to and sufficient for the purpose of securing accuracy and regularity of account.

37. We can further state that we are satisfied that those changes have resulted in a very substantial saving of cost, notwithstanding the expense attendant upon the amplification of the Stock Valuation Account, which has only recently been brought into operation, and which was not in the first instance allowed for.

38. It is no part of our duty to enter upon the functions which devolve upon the Comptroller and Auditor General for the independent satisfaction of Parliament. We have, however, intended to convey our clear opinion that, assuming one condition to be fulfilled, there is no necessity or justification for any outside examination of the mass of details, of which the annual accounts will be built up, especially as such examination would only be possible at a very heavy expense. The condition to be satisfied is that the regulations are duly maintained which provide for the careful oversight and independence of the Expense Accounts' staff ; independence, that is alike of the officers accountable for the custody and issue of the stores, and of those who are entrusted with the use of the stores and labour, and are responsible for the work of which these accounts record the cost. The nature of the work of recording these details is not one in which errors of importance can arise, the general accuracy of the individual entries being proved by the balancing which the double entry system on which the books are kept permits. Errors of a purely clerical kind, in charging to one ship stores or wages which should be charged to another, are no doubt possible ; and, of course, in principle the accurate appropriation of charge is extremely important ; but inasmuch as the individual amounts are with little exception small, such accidental errors are not likely to affect the total result, and any important errors of allocation are guarded against by the rendering of the weekly accounts to the various executive officers responsible for the work, who would be prompt to challenge any materially inaccurate charge increasing the cost of the work which they are directly interested in showing at as low a figure as possible.

39. The liability of the officers respectively responsible for the Store and Expense Accounts to the absolutely independent review of the Comptroller and Auditor General, for the information of Parliament, of the transactions represented therein, and their further liability to answer before the Public Accounts Committee for any defects or irregularities which come under

his notice, will afford a guarantee, which nothing else probably could make fully effective, that the higher departmental officers, who are answerable for the supervision of the machinery by which the regulations are meant to be enforced, shall keep that machinery in constantly efficient working order. It will also, no doubt, incidentally contribute to strengthen very much the control of the Admiralty itself in its administration of the service.

We have, &c.
(signed) *Edwin Waterhouse.*
Richard Mills.

The Lords Commissioners of
Her Majesty's Treasury.

TREASURY MINUTE ON THE FOREGOING REPORT.

(9449-89.)

2 July 1889.

My Lords have before them a further Report by Messrs Waterhouse and Mills, dated the 27th May last, upon the recent changes in the Expense and Store Accounts of the Admiralty, the leading points in which may be summarised as follows:—

I.—*The transfer of the preparation of, and responsibility for, the Expense Accounts from the Department of the Accountant General to that of the Controller of the Navy.*

This transfer is held to be justified, partly on account of the friction between the Accountant General's officers and the professional officers, on whom the former had to depend for information, but over whom the Accountant General had no authority, and partly because the accounts were in too great arrear to be of use to the professional officers, who therefore had to keep duplicate accounts for their own purposes. The Expense Accounts are now prepared by officers well acquainted with the nature of the work carried on in the Dockyards, but yet wholly independent of the professional officers, although they belong to the same Department, and are all subject to the common authority of the Controller. The result is a removal of the friction between the accounts and the professional staffs, the avoidance of all delay, and therefore of the need for duplicate records, the accounts being made up weekly, less than one week in arrear, in the form most useful to the executive officers, as well as best adapted for the information of Parliament.

II.—*The allocation of the Cost of Labour to the various Shipbuilding and Repair Accounts.*

The Accountant General had to depend on the professional officers for this allocation; but now, so far as regards day-pay labour, it is allocated by a distinct staff of "recorders of labour" directly responsible to the Inspector of Dockyard Expense Accounts, and quite independent of the professional officers, their record being checked by the totals of the wages-lists prepared from the timekeepers' record of actual attendance of men in the yard.

Messrs. Waterhouse and Mills approve of this change, but suggest that, as regards labour paid by task and job, or by tonnage, some more effective check on the allocation might be devised than exists at present.

III.—*Stock Valuation Account.*

By means of this account, in its recently amended shape, a record of the money value of stores received and issued is kept concurrently with the record of quantities kept by the storekeepers. Both records are based on the same data, viz., the invoices of stores supplied by contractors and the issue notes of stores issued, which show both quantities and their money value.

The Valuation Account is necessary for making up the Expense Accounts, but it also affords a complete check upon the storekeepers, and Messrs. Waterhouse and Mills consider that its existence not only supersedes the examination of the storekeeper's ledgers by the Accountant General's

officers but makes it unnecessary to transfer the duplicates of those ledgers to head-quarters, as had at one time been contemplated, and may even justify the abolition of those duplicates which the storekeepers now keep as a check on the storehousemen, but which are no check on the storekeepers themselves.

The increase of cost caused by the revised Valuation Account is put at 700 *l.* a year.

IV.—*The verification of the Balances of Stock.*

Messrs. Waterhouse and Mills concur with this Department in holding that this task should be always undertaken by a representative of the storekeeper and some quite independent officer, but should not be taken part in by the Comptroller and Auditor General. They also suggest the occasional visits of officers from the Department of the Director of Stores in London for the purpose of testing stocks of particular articles.

V.—*Functions of the Accountant General in regard to the Expense and Store Accounts.*

These, in the opinion of Messrs. Waterhouse and Mills, should be confined to criticism of the monthly and annual returns prepared for the information of the Financial Secretary to the Admiralty, which under the Admiralty Order of September last must be referred to the Accountant General. But they consider that this criticism may prove a very valuable assistance to the Financial Secretary.

VI.—*Conclusion.*

The conclusion at which Messrs. Waterhouse and Mills arrive is, that the changes which have been introduced should be maintained in force, and will result in much increased efficiency and a substantial saving in cost; and they further hold that, without prescribing what should be the functions of the Comptroller and Auditor General, there is no necessity for any outside examination in detail of the Expense and Store Accounts.

My Lords are much obliged to Messrs. Waterhouse and Mills for their valuable Report, and, subject to any remarks that the Board of Admiralty may desire to make on particular recommendations, are prepared to accept its conclusion.

TREASURY MINUTE ON FIRST AND PART OF FOURTH REPORTS.

Treasury Chambers,
6 January 1890.

1. My Lords read the First Report and paragraphs 31 to 55 of the Fourth Report of the Committee of Public Accounts of last Session, dealing with the Appropriation Accounts of the Civil Services and Revenue Departments, and with Miscellaneous Funds, for the year 1887–88.

FIRST REPORT.

EXCESSES.

2. Excesses were shown on the Appropriation Accounts, as rendered by the Accounting Officers, of three Votes; but in the case of one of these the Comptroller and Auditor General recommended a disallowance which if sustained would have converted the deficit into a surplus. The Committee, however, not having pressed their objection to the admission of the disputed payment, the amount of the deficits, as shown by the Accounting Officers, was voted by the House of Commons on the 19th March 1889.

3. CLASS III.

VOTE 5.—COUNTY COURTS. ¶ 1.

Write to the Superintendent, County Court Departments :—

Sir,

THE net deficit of 10,426 *l.* 18 *s.* 8 *d.* on the Vote for your Department in 1887–88 was, as you are aware, voted by the House of Commons on the 19th March last.

The explanation of this deficit, as stated on the Appropriation Account, was that in some of the Courts the accounts were in that year for the first time brought up to the 31st December, and consequently both the expenditure and the receipts in such cases covered a period of more than twelve months. This change was suggested by the Comptroller and Auditor General, and is, in the opinion of their Lordships, an improvement; but you admitted in evidence that its effects might have been foreseen and provided for, to their full amount, in the Supplementary Estimate which was taken for the service. As, however, the case is not very likely to recur, my Lords need make no further comment upon it; but I am to inquire whether the accounts of all the Courts are now made up, for the purpose of the Appropriation Account, to the 31st December. Q. 1. Q. 4.

I am, &c.

4. VOTE 28.—COUNTY COURT OFFICERS, &c., IRELAND. ¶ 2–7.

Write to the Treasury Remembrancer :—

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you a copy of paragraphs 2 to 7 of the First Report of the Public Accounts Committee, 1889, relating to the Vote for County Court Officers, &c., Ireland, 1887–88.

You will observe that, upon the explanations contained in their Lordships' Minute of the 15th February last, the Committee do not press the objections formerly entertained to charging to this Vote the salaries of the officers now called Divisional Commissioners, at rates in excess of those prescribed by Statute for Resident Magistrates. The amount of the deficit as stated by you, viz., 336 *l.* 12 *s.* 6 *d.*, was voted by the House of Commons on the 19th March last.

I am, &c.

5. CLASS IV.

VOTE 18.—QUEEN'S COLLEGES, IRELAND. ¶ 8.

Write to the Chief Secretary for Ireland :—

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith, to be laid before the Lord Lieutenant, a copy of paragraph 8 of the First Report of the Public Accounts Committee, 1889, on the account of the Vote for Queen's Colleges, Ireland, 1887–88.

The deficit of 207 *l.* 3 *s.* having been voted by the House of Commons on the 19th March last, my Lords need only say that they trust that the error which gave rise to this deficit will not recur.

I am, &c.

FOURTH REPORT.

6. Statements of Total and Net Cost. ¶ 31.

My Lords are glad to find that the Committee agree in thinking it desirable that the Returns of total and net cost of each service, which for some years have been added to the Appropriation Accounts, should not be discontinued. They admit the truth of the Comptroller and Auditor General's contention that these Returns differ in character from the figures of the Appropriation Accounts to which he certifies. At the same time some such information is much needed in order to exhibit with approximate accuracy the actual cost to the taxpayer of the several Departments of State; nor can these statements of actual expenditure be replaced by the figures now inserted in the Estimates of "provision made in other "Estimates and on the Consolidated Fund," because of the necessarily very rough character of those figures, at least in regard to several branches of the service. Moreover, the statements furnished by the Departments to the Comptroller and Auditor General are by no means open to a general charge of uncertainty; for example, the figures of pensions are matter of fact; the accounts of the Stationery Office are kept in great detail as against each Department; and as regards Building charges it is obvious that the sum to be charged against many of the Public Departments can be calculated to a very close approximation. The item relating to Postal expenditure is no doubt open to exception, but can be defended on general grounds. My Lords have no doubt of the Comptroller and Auditor General's care in giving only such information as is in his opinion the best procurable; and they hope that he will continue to supply these useful figures, adding any note or preamble which he may think necessary to protect his Department from being charged with more than its share of responsibility for them.

CLASS I.

7. Vote 13.—Surveys of the United Kingdom. ¶ 32.

6983/89. Claim for maps supplied to the Land Judges Court, Ireland. Upon this matter, which has so often been before the Committee, my Lords can only record that, after careful investigation, it has been found impossible to suggest any other steps for expediting payment of such claims than those which have already been taken. They note that some 3,500 *l.* of the total arrear represents accounts not rendered by the Survey, and therefore not ripe for recovery.

Write to the First Commissioner of Works:—

Sir,

I am directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith a copy of paragraph 32 of the Fourth Report of the Committee of Public Accounts, 1889; and I am to ask for the latest figures obtainable of the sums due for maps supplied to the Land Judges Court, Ireland.

Q. 2083; In the Comptroller and Auditor General's report upon the Store Accounts of the Ordnance Survey for 1887–88, and in the evidence before the Committee, reference is made to two questions which were dealt with by their Lordships in their letter (5129) of the 24th June last. They there decided—

(1) that it was not desirable that the Divisional Records of Stores should include tationery:

(2) that if a special check were imposed on the issues and accumulations of perishable articles, it would not be necessary to incur the cost of a cash valuation of the stocks of Survey Stores.

Q. 2084-2094.

With regard to the question of the loan of stores to other Departments, I am to say that my Lords think that such loans should be made for definite periods, and that the Borrowing Department should be made responsible for the safe custody of the objects lent and for their return at the close of the agreed period. In default of such return, it will be the duty of the Lending Department to make immediate inquiries.

I am, &c.

CLASS II.

8. PRIVY SEAL OFFICE, 1884-85. ¶ 33.

My Lords observe that the Committee are satisfied with the settlement of the outstanding question on this Vote.

9. VOTE 8.—BOARD OF TRADE. ¶ 34.

Write to the Secretary, Board of Trade :—

Sir,

IN transmitting to you the enclosed copy of paragraph 34 of the Fourth Report of the Committee of Public Accounts for 1889, I am directed by the Lords Commissioners of Her Majesty's Treasury to state, for the information of the Board of Trade, that the opinion of the Committee should be acted upon ; and as the surplus of 1,151 *l.* 12 *s.* 1 *d.* has been surrendered as shown in the account of the Vote for the Board of Trade, 1887-88, no further action is necessary.

I am, &c.

10. VOTE 12.—EXCHEQUER AND AUDIT DEPARTMENT. ¶ 35.

In deference to the recommendation of the Committee, my Lords have instructed the Auditor of the Civil List to associate himself with the Comptroller and Auditor General in the audit of the accounts of this Department, for which the Assistant Comptroller and Auditor is the Accounting Officer.

Mr. Mowatt to note.

11. VOTE 14.—LAND COMMISSIONERS FOR ENGLAND. ¶ 36.

My Lords propose to obtain the sanction of Parliament to the application of the system of Appropriation in Aid to this service.

Write to the Secretary, Board of Agriculture :—

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you a copy of paragraph 36 of the Fourth Report of the Public Accounts Committee, 1889, relating to the accounts of the late Land Commissioners, England, for 1887-88.

The Board of Agriculture will probably agree with their Lordships that the figures of outstanding advances, as laid before the Committee, require further explanation. My Lords are, however, aware from previous correspondence with the Land Commissioners that as regards the advances under the Extraordinary Tithe Redemption Act (the largest item in the advance), those Commissioners were unable to take any steps for recovery until not only had their final awards been made, but certain legal proceedings, over which they had no control, had been concluded. It appears, moreover, from Mr. Tattershall's statement, which Sir Charles Ryan laid before the Committee, that the total outstanding includes a sum of nearly 900 *l.* which the Land Commissioners considered should be written off as irrecoverable, and upon which they proposed to address the Treasury. No such communication appears to have reached this Board, but as regards the advances under the Extraordinary Tithe Act, my Lords presume that the amounts have by this time been considerably reduced. They would, however, be glad to be furnished with a table, in the same form as that signed by Mr. Tattershall and dated 8th March last, giving the figures of outstanding advances made up to the latest convenient date.

17921/88, &c

Q. 2168.

I am to inquire whether claims in such cases are made out at the earliest practicable opportunity, and what steps are taken to enforce their recovery in default of prompt payment.

I am, &c.

12. Vote 15.—Local Government Board. ¶ 37.

Write to the Secretary, Local Government Board :—

Sir,

I am directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith a copy of paragraph 37 of the Fourth Report of the Public Accounts Committee, 1889.

The Local Government Board will observe that there is general approval of the reforms which have been introduced in the administration of the travelling expenses charged upon the Vote for your Department. My Lords hope that the results will appear in the form of a reduction of the expenditure upon this service.

I am, &c.

13. Vote 19.—Patent Office.

Write to the Secretary, Board of Trade :—

Sir,

Q. 2182-2190. I am directed by the Lords Commissioners of Her Majesty's Treasury to request that you will remind the Lords of the Committee of Privy Council for Trade that stamps for Patent "office copies" are issued in exchange for cash, and that a question was raised before the Committee of Public Accounts upon the Patent Office Vote, whether an independent check upon the issue of such stamps could not be devised. The Committee itself did not make any recommendation, but my Lords have instructed their Officers of Accounts to inquire into the matter, and they will communicate with the Board of Trade upon receipt of a report from those gentlemen.

I am, &c.

14. Vote 24.—Stationery and Printing.

The Committee examined the Controller upon some points raised in the Auditor's Report upon his Vote; but as they made no reference to it in their Report, my Lords need only remark that the small extra cost (say

Q. 2422-2426. 100*l.* in the first year and less subsequently) of supplying figures of the estimated expenditure for each public department on Stationery and Printing is fully repaid by the advantages (referred to in paragraph 6 of this Minute) of a fairly complete statement of the total cost of each public department.

15. Vote 25.—Office of Woods, Forests, and Land Revenues. ¶ 38.

Write to the Commissioners of Woods :—

Gentlemen,

I am directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you the enclosed copy of paragraph 38 of the Fourth Report of the Public Accounts Committee, 1889.

I am, &c.

Write to the Civil Service Commissioners :—

Gentlemen,

With reference to your letter of the 7th February 1888 to the Audit Office respecting the case of two writers (Messrs. Titterton and Taylor) employed at the Office of Woods, I am directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith a copy of paragraph 38 of the Fourth Report of the Public Accounts Committee, 1889, from which you will learn the conclusion of the matter dealt with in that letter.

I am, &c.

16. VOTE 27.—MERCANTILE MARINE FUND. ¶ 39, 40.

The remarks of the Comptroller and Auditor General and of the Committee upon this Vote do not arise, strictly speaking, upon the Account of the Vote itself, which being merely that of a Grant in Aid is perfectly simple; but they are directed to questions of the accounts, finance, and administration of the Mercantile Marine Fund, in aid of which the Grant is made. The Accounts of that Fund were formerly presented to Parliament as a separate paper, either with or (as in 1883–84) without the appended report of the Auditor; but, as recommended by the Committee of Public Accounts for 1885, they are now attached to the Appropriation Account of the Grant in Aid, and the remarks of the Auditor upon the Fund are now made in his report on the Account of the Vote. This state of things leads to some danger of confusion between an Appropriation Audit and the more limited criticism applicable to the Mercantile Marine Fund, which not consisting of money granted by Parliament is not subject to Appropriation Audit. My Lords may observe that they have never laid down formal regulations for the Audit of this Account in pursuance of the Act 45 & 46 Vict. c. 55, s. 7. It seems desirable that such regulations should now be prepared in communication with the Departments concerned. My Lords learn from a letter of the Board of Trade dated 16th November, that that Department is of the same opinion. 18072/89.

The Comptroller and Auditor General criticises somewhat unfavourably the form of the Mercantile Marine Account. My Lords admit the force of the criticism, and consider that fuller particulars of the expenditure than are now given should be furnished for the information of Parliament.

They desire that the Treasury Officers of Accounts will confer with the Accounting Officer of the Board of Trade, and will prepare for submission to the Treasury and Board of Trade an expanded classification of the heads of expenditure, and will further submit to my Lords draft regulations for the audit of the Account.

Write to the Secretary, Board of Trade:—

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith a copy of paragraphs 39 and 40 of the Fourth Report of the Public Accounts Committee, 1889, relating to the Mercantile Marine Fund, and a copy of their Lordships' Minute thereon. The Lords of the Committee of Privy Council for Trade will observe that my Lords agree with the opinion expressed in your letter of the 16th November, that formal regulations should be laid down for the audit of this Account, and are taking steps for giving effect to it.

I am, &c.

17. VOTE 38.—LOCAL GOVERNMENT BOARD, IRELAND.

With regard to the rent payable for the Castlelake Workhouse, referred to in the evidence taken by the Committee, my Lords have only to record that no further correspondence has come before them on the subject since the Committee sat. They assume, therefore, that the temporary arrangement referred to in the evidence still continues. Q. 2337–7423. 238/89, 4th March 1889.

CLASS III.

18. VOTE I.—LAW CHARGES, ENGLAND.

My Lords intend in framing the Estimates of 1890–91 to deal with the method of charging Extradition expenses of all kinds. Q. 2348–2349.

19. VOTE 3.—SUPREME COURT OF JUDICATURE. ¶ 41.

Write to the Lord Chancellor:—

My Lord,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith a copy of paragraph 41 of the Fourth Report of the

Public Accounts Committee, 1889, respecting the late Redundant Clerks in the Central Office of the Supreme Court.

Your Lordship is familiar with the subject, which has now for some time ceased to have any practical importance, and my Lords only make this communication to you for purposes of record.

I am, &c.

20. Vote 12.—Prisons, England. ¶ 42.

Write to the Under Secretary of State, Home Office:—

Sir,

I am directed by the Lords Commissioners of Her Majesty's Treasury to request you to inform the Secretary of State that the Public Accounts Committee of 1889 note, in their report upon the Appropriation Account of the Vote for Prisons (England and the Colonies), 1887–88, that "satisfactory "progress is being made respecting the schemes for certain prison charities."

My Lords are aware of the endeavours of the Secretary of State and the Prisons Board to secure for the benefit of discharged prisoners as large a portion of such endowments as the Charity Commissioners will allot; and they hope to see the results in a reduction of Sub-Head H. of the Vote.

I am, &c.

21. Vote 30.—Constabulary of Ireland. ¶ 43.

Write to the Chief Secretary for Ireland:—

Sir,

In transmitting to you the enclosed copy of paragraph 43 of the Fourth Report of the Public Accounts Committee, 1889, I am directed by the Lords Commissioners of Her Majesty's Treasury to request you to inform his Excellency the Lord Lieutenant that the views of that Committee on the subject of the payments to the Officers now styled Divisional Commissioners are expressed in paragraphs 2 to 6 of their First Report, of which also I am to enclose a copy.

I am further to state that the Committee took evidence on the subject of the sums due for extra Police Force from Limerick City and Galway County, though they made no reference to the subject in their Report. In the event of the question being raised again and no progress shown in recovering these amounts, his Excellency should be prepared to explain the position taken up by the Irish Executive in the matter.

Q. 2366–2368.

19825/88, 22nd June 1889.

I am, &c.

CLASS IV.

22. Vote I.—Public Education (England and Wales). ¶ 44-46.

Write to the Secretary, Education Department:—

Sir,

I am directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you the enclosed copy of paragraphs 44 to 46 of the Fourth Report of the Public Accounts Committee, 1889; and I am to request you to inform the Lords of the Committee of Privy Council for Education that my Lords entirely concur with the Committee upon all the points to which they refer. They give their formal covering sanction to the payment to the Whitechapel School alluded to in paragraph 46.

I am, &c.

23. Vote 11.—Public Education (Scotland). ¶ 47.

Write to the Secretary, Scotch Education Department:—

Sir,

I am directed by the Lords Commissioners of Her Majesty's Treasury to request you to submit to the Lords of the Committee of Privy Council for

Education in Scotland the enclosed copy of paragraph 47 of the Fourth Report of the Public Accounts Committee, 1889, which paragraph settles the disputed question of the inclusion in the school income of receipts from sales of books to children.

TREASURY MINUTE ON FOURTH REPORT, 1889.

The doubt which existed as to the power of relaxing the conditions of grant in the counties of Caithness and Sunderland in the same manner as in Inverness, &c., has been set at rest by an Act of last Session.

Q. 2655–2661. 52 & 53 Vict. c. 75.

My Lords understand from your letter of the 16th ultimo that the Lords of the Committee desire to bring forward further explanations respecting the overpayment to Mr. Todd on the account for 1885–86 ; and I am to say that my Lords are ready to receive any such explanations. They must, however, bear in mind the great objections to asking the Public Accounts Committee to alter a decision at which it arrived more than two years ago.

Q. 2631–2636 and 16,426/89.

I am, &c.

CLASS VI.

24. VOTE 1.—SUPERANNUATION AND RETIRED ALLOWANCES. ¶ 48–50.

Write to the Paymaster General :—

My Lord,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you the enclosed copy of paragraphs 48, 49, and 50 of the Fourth Report of the Committee of Public Accounts, 1889.

My Lords have undertaken that the breach of the law committed in the case of Mr. Irving of Penang (para. 50) shall not be repeated.

The overpayment to Duncan Anderson in 1887–88 having been recovered, the surplus to be surrendered upon the Vote will be that returned by you upon the Appropriation Account.

I am, &c.

CLASS VII.

25. VOTE 4.—CELEBRATION OF THE JUBILEE OF HER MAJESTY'S REIGN. ¶ 51.

Write to the First Commissioner of Works :—

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith a copy of paragraph 51 of the Fourth Report of the Public Accounts Committee, 1889, observing that my Lords agree with the Committee that on occasions such as that which gave rise to the Vote, tenders should so far as possible be invited from more than one firm.

I am, &c.

REVENUE DEPARTMENTS.

26. VOTE 2.—INLAND REVENUE. ¶ 53.

Write to the Commissioners of Inland Revenue :—

My Lord and Gentlemen,

IN transmitting to you the enclosed copy of paragraph 53 of the Fourth Report of the Public Accounts Committee, 1889, I am directed by the Lords Commissioners of Her Majesty's Treasury to request that you will in future append to the Appropriation Account of your Vote a brief statement of the particulars of all cases included in Sub-head R. (Losses by Fraud, Default, and Accident) of the Vote for your Department.

I am, &c.

27. Votes 3 and 5.—Post Office. ¶ 53, 54.

Write to the Postmaster General:—

Sir,

I am directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith a copy of paragraphs 53 and 54 of the Fourth Report of the Public Accounts Committee, 1889.

With regard to the substitution of non-established for established labour in the Post Office, my Lords allow you free discretion within the sanctioned numbers of each establishment, and subject to the maximum of wages authorised by this Board. But no addition should be made to such numbers without Treasury sanction, except as a temporary measure to meet special emergencies.

The question of the audit of Telegraph Store Accounts is under their Lordships' consideration so far as relates to the method in which, and the extent to which stock should be taken. But my Lords have no doubts as to the necessity of stock being taken, under suitable regulations, by an officer of the Post Office independent of the Storekeeper's Department.

I am, &c.

28.—Local Loans Fund. ¶ 55.

My Lords observe that in his Report on the first account of the Local Loans Fund the Comptroller and Auditor General makes various re mis upon the administration of the Loan Service in Ireland by the Commd sioners of Public Works. My Lords have had this difficult and complicate question under their repeated consideration, and have directed such action to be taken as was in their opinion calculated to secure the best results possible in the circumstances of the numerous and varying cases concerned. It is not necessary for them to discuss on the present occasion the adminis tration of this branch of the public service, nor could they profitably do so without going into very considerable detail. They will confine themselves to a concurrence in the hope of the Committee that the accumulation of arrears will be checked.

29.—Copy to Comptroller and Auditor General.

Write to the Comptroller and Auditor General:—

Sir,

I am directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith, for your information, a copy of their Minute of the on the First and part of the Fourth Reports of the Committee of Public Accounts, 1889.

I am, &c.

TREASURY LETTER ON SECOND REPORT.

Write to the Secretary of the Admiralty:—

Sir, Treasury Chambers, 6 May 1889.

The Lords Commissioners of Her Majesty's Treasury have had before them your letter of the 17th ultimo, giving certain explanations respecting the form of Vote B. in the Navy Estimates for 1889–90, and submitting a form of resolution by means of which the Lords Commissioners of the Admiralty propose to obtain the approval of the House of Commons for the Vote.*

No. 2 E. 582, 1227.

* *Note.*—It was not found practicable to submit Vote B. for approval by Resolution of the House of Commons, as had been originally intended; but Parliament has given an indirect sanction to the Programme of Shipbuilding comprised in Vote B., by the Act 52 & 53 Vict. c. 31. It is to be observed that this Act constitutes Vote B., the standard by reference to which the Comptroller and Auditor General is to examine the Expense Accounts of the Admiralty.

My Lords have also had before them the Second Report of the Committee of Public Accounts of this Session, in which that Committee express their approval of the form of Vote B.

I am to state, for the information of the Lords Commissioners of the Admiralty, that my Lords likewise approve of Vote B., and of the proposed form of resolution, viz. :—

" Resolved, that the Programme of the estimated expenditure in " cash, and in net values of stores issued, for shipbuilding, reconstruc- " tion, repairs, maintenance, &c., in the year 1889–90, as shown on " page 159 of the Navy Estimates, be approved."

In the fourth paragraph of their Second Report, the Public Accounts Committee speak of the logical consequence of this arrangement being that the action of the Admiralty will be subject to "statutory restraint," as well as Treasury control. This will be true as soon as Parliament has, as indicated in the 3rd paragraph of the same Report, placed the Admiralty under a legal obligation to render the Annual Navy Expense Accounts to the Comptroller and Auditor General in conformity with the Programme, and directed that officer to examine those Accounts, and report the results to Parliament. But my Lords would explain that, as at present proposed, Vote B. will not be embodied in the Appropriation Act, and the Parliamentary approval of it will be confined to a Resolution of the House of Commons only. The submission of Vote B. for the approval of that House will not, therefore, of itself, subject the Admiralty to any fresh " statutory " restraint."

I am, &c.

TREASURY MINUTE ON THIRD REPORT.

Treasury Chambers, 20 August 1889.

1. My Lords read the Third Report of the Committee of Public Accounts of this Session, dealing with the Navy Appropriation Account for 1887–88, and have before them that Account, with the Report of the Comptroller and Auditor General thereon.

2. The peculiar feature of this Account is that it presents two large deficits, viz. :—

	£.	s.	d.
Vote 2. Victuals and Clothing - - - - -	49,895	2	1
„ 10[1]. Naval Stores - - - - - -	141,380	13	8

for which my Lords declined to give covering sanction in their letter of the 31st December last.

3. The Committee support the position taken by the Treasury in regard to both these deficits. They consider that a " grave irregularity has " occurred," and that the explanations of the excesses given in the accounts were " incorrect ; " but they suggest that, as the attention of the Committee and of Parliament has now been fully drawn to the case, my Lords may see fit to use the power implied, though not explicitly given, by Section 4 of the Appropriation Act, 1887, of giving *ex post facto* sanction to the temporary defrayment of these deficits out of surpluses on other Navy Votes of the year.

4. My Lords agree with the Committee that the end which this Department had in view has been attained. They believe that the comments and injunctions of the Committee, together with the regulations which they are about to lay down in this Minute, will prevent a recurrence of the irregularity, and warrant them in giving the present authority to include the two deficits in question in the resolution submitted to the House this Session, approving of the application of surpluses on certain Navy Votes to the defrayment of excesses on other Navy Votes for the year 1887–88.

5. In order to carry out the wishes of the Committee that the conditions imposed by the annual Appropriation Act, and the procedure prescribed by decisions of the House and its Committees may be more strictly complied with in future, my Lords proceed to lay down the following regulations for

the guidance of the War Department, as well as of the Admiralty, which they think will meet all the different cases of excess that are likely to occur upon Army or Navy Votes.

6. Excesses on votes (*a*) may be caused by an addition to establishments, or some new work, or an extension of programme, or some totally new service, the necessity for which only becomes evident after the estimates of the year have been closed, and which would require Treasury sanction as a new expenditure, whether causing an excess or not; or (*b*) they may be caused by an under estimate of the cost of current services, or an over estimate of current appropriations in aid in the year, such as, but for its causing an excess, would not need special submission to the Treasury; or (*c*) they may be incurred, deliberately, at the end of the year, because, amongst other reasons, there are savings on other votes available to meet them. These three classes of excesses require somewhat different treatment.

I.—*Excesses arising from unexpected Increases or New Services.*

7. As soon as the spending department is satisfied that the new expenditure cannot, without detriment to the public interests, be postponed until Parliament has provided for it in the usual manner, that Department should submit the same in writing to the Treasury with a full description of the circumstances which render it necessary. The Treasury will then decide whether, apart from any question of adequacy of savings, the nature of the service is such as to require, for constitutional or other reasons, that Parliament should be consulted before the expense is incurred. Supposing the Treasury to decide that the expense may be incurred without the previous submission of an Estimate to the House, the method of procedure will depend in part on the period of the year.

8. If the Vote to which the expenditure is chargeable has not yet been taken, the Minister who will have charge of it when taken in Committee of Supply should at once lay upon the Table of the House a statement of the additional expenditure sanctioned by the Treasury, explaining that it is proposed to defray it out of savings on other Army or Navy Votes if possible, in which case a Minute will be presented to the House before the end of the financial year, specifying the exact savings that are to be employed for the purpose, but that, should this mode of defrayment prove impossible, a Supplementary Estimate will be presented for it.

9. If the Vote to which the expenditure is chargeable has been already taken, no opportunity is likely to occur of informing the House of it until the time arrives for presenting either a Supplementary Estimate or a Minute in accordance with the Resolution of 4th March 1879; and meanwhile the expenditure may be incurred if the Treasury approves.

II.—*Excesses caused by an under estimate of Expenditure or over estimate of Appropriations in Aid.*

10. These have very commonly been submitted for *ex post facto* sanction only, after the close of the year, but my Lords agree with the Committee that, by the exercise of care and foresight, they might be in a considerable measure removed from the category of unforeseen excesses. With this view my Lords request that, not later than the 21st February in each year, a careful review may be made of the progress of expenditure out of each Army and Navy Vote; and as accurate a forecast made as possible of the surpluses and deficits that will be shown by the account of the year. The probable deficits should then be reported to this Department, not later than the 7th March, with full explanations of their causes, and the savings probably available for meeting them should be also stated and as fully explained. Care should be taken at the same time to compare the probable out-turn of Appropriations in Aid with the Estimate, in order, not merely that any deficit may be allowed for, but that any net excess in the total of such receipts may be abated from the surpluses of Exchequer Grants available for meeting excesses of expenditure in the manner shown in the Treasury Minute of 14th March last (Sessional Paper 78 of 1889).

11. My Lords, if satisfied with the explanation given, will then cause the requisite Minutes to be prepared and presented to the House, authorising the temporary defrayment of excesses out of savings.

12. The Printing Committee of the House will doubtless take note of the opinion expressed by the Public Accounts Committee, in agreement with that of the Army Estimates Committee, 1888, that these Minutes should be "printed and circulated."

III.—*Excesses incurred because Savings are at hand to meet them.*

13. This class of excesses is viewed by the Comptroller and Auditor General, the Public Accounts Committee, and the House of Commons with considerable jealousy. In their present Report the Committee allude to the inclination of a department to find some object on which to expend voted money rather than surrender it to the Exchequer; and the Comptroller and Auditor General states in his Report, with regard to certain surpluses employed in aid of purchase votes, that instead of being so used they ought to have increased the sinking fund for the reduction of the National Debt. He further says that no public department having larger funds at its disposal for one vote than are requisite for the service of the year has any right to spend the surplus on another vote, even for the purpose of effecting a saving in the succeeding year, except under the conditions laid down in the Appropriation Act.

14. My Lords agree with the Committee and the Comptroller and Auditor General that, before any excess of the character now under consideration is incurred, it is essential to observe the statutory condition of submission to the Treasury, in due time, with proof that some definite public detriment will ensue if the excess be not incurred.

15. Circumstances may arise in which the fact that savings have accrued on one vote may appear to the spending department to be a justification for proposing to incur, with Treasury sanction, an excess upon another vote. For instance, a vote for contract services may show a large saving through the failure of contractors to keep their engagements, and this failure may throw an unexpected charge on the succeeding year for which it is too late to provide in the Estimates of that year. If an equivalent excess be incurred in the expiring year on a vote for non-contract services, the charge for those services in the succeeding year may possibly be so far lightened as to counterbalance the additional charge thrown upon that year for contract services; and an adjustment of burthens of this kind may be pleaded to be expedient in the public interest as well as substantially consonant with the intention of Parliament. Again, the condition of the market, or of stocks in hand, may be such as to make purchases, out of any funds available, so highly desirable at a particular moment that postponement would entail a distinct public detriment.

16. But it must be remembered, in the cases supposed, that Parliament has committed the duty of determining whether an excess is justifiable, not to the spending department alone, but to the spending department in concert with the Treasury, and that the former department is bound to consult the Treasury in good time, *i.e.*, early in March, if not before, so as to give this Board an effective voice in determining whether the excess is to be incurred or not, and how it is to be met.

17. Whilst my Lords hold that cases of the foregoing description afford fair matter for consideration, they are of opinion that the occurrence of them should be rare, and that very clear evidence of public expediency should be required by this Department before sanction is given.

18. My Lords feel assured that, if the foregoing regulations are observed, no difficulty will be found in complying with the conditions laid down by the Appropriation Act, and that the automatic excesses requiring *ex post facto* sanction when the Appropriation Account is made up, will be reduced to a minimum.

19. The Comptroller and Auditor General remarks in his Report that the Treasury practice regarding these automatic excesses does not appear to be warranted by the annual Appropriation Act; but my Lords are glad to see that the Committee do not recommend either an alteration of that practice or an amendment of the Act. An unforeseen excess discovered after the

event is rightly submitted to this Department for my Lords' judgment upon it, and for that temporary covering sanction which is necessary for the guidance of the Comptroller and Auditor General and the Public Accounts Committee in dealing with the Appropriation Accounts, and for ultimately including the excess in the Resolution submitted to the House. Although, when once the money is spent, the opportunity of antecedent financial control has passed, yet the Treasury can still exercise its function as the department generally responsible for financial order, and can determine whether or no Parliament ought to be asked to give its final sanction to the defrayment of the excess out of savings.

20. My Lords would add, in conclusion, that the dates prescribed in the 10th paragraph of this Minute must not be regarded as relieving the spending departments from the obligation, pointedly referred to by the Committee, of informing "the Treasury at the earliest possible date of any probable excess on a Vote."

TREASURY LETTERS ON THIRD REPORT.

Treasury Chambers,
(10205—89.) 25 September 1889.

Write to the Secretary to the Admiralty :—

Sir,

THE Lords Commissioners of Her Majesty's Treasury direct me to transmit to you the enclosed copy of the Third Report of the Public Accounts Committee of this Session, and of a Minute of this Board, dated the 20th ultimo, which deals with the first part of that Report, relating to excesses on Navy Votes.

My Lords trust that the Lords Commissioners of the Admiralty will cause the regulations contained in that Minute to be carefully observed by their officers.

They will now make some remarks upon the other portions of the Report.

Advances to Contractors.

The Comptroller and Auditor General calls attention to six different cases of such advances which appear to him, for one reason or another, irregular, and which are brought together in the following Table :—

——	Advance.	From what Source.	To whom.	Nature.	Result.
	£.				
1	19,600	Vote 10, I., Sub-Head A.	Contractors for timber.	Payment in 1887–88 for timber delivered in that year, but ordered for the following year.	Excess on both Sub-Head and Vote.
2	61,730	Vote 10, I., Sub-Head B.	Contractors for armour plates.	No information as to whether in part of authorised programme or not.	- - ditto.
3	20,000	Vote 10, II., Sub-Head A.	Contractors for machinery.	Payment in 1887–88, for machinery provided for in the Estimates of 1888–89, made to counterbalance an equal payment for hulls provided for in the Estimates of 1887–88, but which could not be made until 1888–89.	Excess on Sub-Head, but not on Vote.
4	5,000	Vote 10, II., Sub-Head B.	Contractors for H.M.S. "Benbow."	A payment not specially provided for in Appendix to the Estimates.	No excess on either Sub-Head or Vote.
5	1,500	Vote 11, Part I., Sub-Head C.	Contractors for repairs, Portsmouth.	Advance in anticipation of a detailed account and vouchers on strength of a certificate by an officer of the Works Department that work to more than the value had been done.	No excess on either Sub-Head, Part, or Vote.
6	12,000	Vote 11, Part II., Sub-Head A.	Contractors for new machinery.	No information as to whether in part of authorised programme or not.	- - ditto.

The first three of these advances ought not to have been made without Treasury sanction, because they involved excesses on a Sub-Head, if not upon a Vote also. The third case only was submitted to this Department, but not at the proper time, nor with sufficient explanation to justify my Lords in sanctioning it. The fourth, fifth, and sixth cases involved no excess, and if not actually inconsistent with the terms of the contracts, and if they had been genuinely earned by the contractors, required no special Treasury sanction.

My Lords think it inexpedient that the Board of Admiralty should be precluded from paying for goods completed and held at their disposal by contractors, even if not actually delivered, or for portions of work certified by a competent officer to have been finished, provided no excess be caused by the payment, and no violation of the terms of a contract be involved. A contractor may not be in a position to legally enforce a payment, and yet the payment may not be inconsistent with his contract.

It is advisable so to word a contract as to admit of earlier payment for earlier work, without enabling the contractor to enforce such payment. No doubt the power of advancing may be abused, and its exercise is properly watched by the Comptroller and Auditor General; but it is to the public advantage that money voted for a particular purpose, and actually earned in the fulfilment of that purpose, should be paid away for that purpose, instead of being surrendered to the Exchequer.

My Lords agree with the Committee that every information should be given to the Comptroller and Auditor General that he may require to enable him to judge whether advances are according to rule; but they venture to think that the Committee are somewhat too strict in holding that all advances "not claimable under contract are irregular in themselves, and are "only made to avoid the surrender of a surplus to the Exchequer." Although the payment may be made at an earlier date than is named in the contract, it may be quite regular, and may have been fairly earned.

But whenever the proposed advance will cause an excess, either on a Sub-Head or a Vote, or is irreconcileable with the terms of a contract, or involves the bringing into charge in the expiring year a service for which provision has been deliberately made in the Estimates of the succeeding year, previous Treasury sanction should invariably be sought.

Admiralty Minor Establishment.

My Lords believe that all the cases of excess have now received their covering sanction. In a previous letter they suggested that such excesses might be made less likely if the method of providing for copyists in the Admiralty Departments were assimilated to that employed in War Office Estimate (a point which might be usefully considered by the Committee on Army and Navy Estimates, the appointment of which was recommended in the Third Report of the Public Accounts Committee, 1888).

Loss under a Contract for Coals.

The moral to be drawn from this case is, that when a peculiar clause is introduced into a contract involving an extra charge in a certain event, care should be taken to explain its effect to the commanding officer concerned and to instruct him as to the course he should pursue, when there is a prospect of that event occurring.

Excess Payment for General Average.

My Lords hope that the new forms calculated to prevent the recurrence of such payments have now been introduced.

Sale of Ships.

The remarks made by the Committee on this subject deserve careful consideration by the Board of Admiralty.

Payments to Contractors for Steam Machinery.

My Lords do not understand why these payments should not be spread throughout the year as evenly as payments for ships building.

Payments for Gun-mountings.

The Comptroller and Auditor General reports the annually recurring difficulty of tracing the receipt by the Admiralty of the gun-mountings paid for from Navy Votes, whether obtained from the Ordnance Factories or from contractors.

My Lords think it desirable that each Navy Appropriation Account should be accompanied by a statement showing all gun-mountings in course of manufacture, in respect of which advances have been made, but which have not been cleared by final payment and delivery up to the 31st March on the pattern of that shown in pp. 188–9 of the Account for 1887–88.

They also hope the delivery of each gun-mounting, or part thereof, may be recorded punctually and in such a manner as can be easily tested by the Comptroller and Auditor General.

I am, &c.

Write to the Financial Secretary, War Office :—

Sir,

The Lords Commissioners of Her Majesty's Treasury direct me to enclose, for the information of the Secretary of State for War, a copy of the Third Report of the Public Accounts Committee of this Session, and a copy of a Treasury Minute of the 20th ultimo, respecting excesses on Naval and Military Votes, and they trust that Mr. Secretary Stanhope will cause the regulations contained in that Minute to be strictly observed by the officers of his Department, bearing in mind the opinion expressed by the Public Accounts Committee on the subject.

I am, &c.

Write to the Comptroller and Auditor General :—

Sir,

The Lords Commissioners of Her Majesty's Treasury direct me to enclose, for your information, a copy of their Minute of the 20th ultimo, respecting excesses on Naval and Military Votes, as well as a copy of their letter of the 20th instant, communicating it, and the Third Report of the Public Accounts Committee, 1889, to the Admiralty.

A copy of the Minute has also been sent to the War Office for their guidance.

I am, &c.

Write to the Librarian of the House of Commons :—

Sir,

The Lords Commissioners of Her Majesty's Treasury will be much obliged if, in your capacity of Secretary to the Printing Committee of the House of Commons, you will be so good as to submit to the Committee the enclosed copy of paragraph 7 of the Third Report of the Public Accounts Committee, 1889, and paragraph 12 of the Treasury Minute thereon, dated 20th August 1889, with regard to the printing and circulation of Minutes presented to the House in accordance with the Resolution of the 4th March 1879.

I am, &c.

1889.
TREASURY MINUTE ON FOURTH REPORT.

TREASURY MINUTE ON FOURTH REPORT, SO FAR AS IT RELATES TO ARMY AND NAVY ACCOUNTS.

Treasury Chambers, 11th December 1889.

My Lords read paragraphs 1 to 30 of the Fourth Report of the Committee of Public Accounts, 1889, relating to certain Army and Navy Accounts for the year ended 31st March 1888, and direct that the following letters should be written thereon :—

1.—Write to the Financial Secretary, War Office.

Sir,

The Lords Commissioners of Her Majesty's Treasury request that you will submit to Mr. Secretary Stanhope the enclosed copy of paragraphs 1 to 14 of the Fourth Report of the Public Accounts Committee, 1889, relating to the Army Appropriation Account, and Army Store Accounts, for 1887–8, together with the remarks of my Lords upon such points as seem to require notice.

Copy.

ARMY APPROPRIATION ACCOUNTS.

¶ 1. Surplus on Vote 12 for Warlike Stores.

The Committee remark upon the large surplus shown on this Vote, in 1887–8, the last year in which it has provided for Sea as well as Land Armaments. Ordinarily, Vote 12 has shown a deficit, even when a supplementary estimate has been taken for it. The Appropriation Accounts give no other example of a surplus, since 1875-76, when there was a small one ; and after the allotted parts of Votes of Credit have been added to Vote 12 (as in the Return appended to the Fifth Report of the Committee on Army and Navy Estimates, 1887, pp. 158–60), it will still be found that a deficit has been the rule.

Looking to these circumstances, and to the change made in the constitution of the Vote last year, my Lords think that no inference as regards the future can be safely drawn from the surplus in 1887–8. It was mainly due to difficulties in carrying out orders for novel projectiles, and quick-firing ammunition for the Navy, and to delay in settling the pattern of the new rifle,—causes of disturbance which will, it may be hoped, be removed by further experience.

¶ 2. Stores supplied to Egyptian Troops at Suakim.

The Secretary of State will see that the Committee agree with my Lords that notice of this expense ought to have been given to the Treasury when the Imperial contribution towards the military expenses of the Egyptian Government in 1886–7 was under discussion.

¶ 3. Payments by India for Home Effective Charges.

My Lords have received a further Report from Lord Northbrook's Committee, dated the 22nd July last, recommending the net amounts to be claimed from India for 1885–6 and 1886–7, respectively. The question of a permanent basis for the calculation of future claims has, however, still to be considered. 13,876/89.

¶ 4. Indian Non-Effective Charges.

My Lords would inquire whether these charges have yet been settled 1887–8.

¶ 5. Interpretation of Royal Warrants.

This part of the Report deserves careful attention. The Committee recognise the fact that the Secretary of State has been appointed by Her Majesty to be "the sole Administrator and Interpreter" of Army Warrants, and the importance of maintaining his interpretation as final; but they state that his interpretation ought to be subject—

(1) to the conditions which have been, from time to time, defined by the Public Accounts Committee;
(2) to the financial control of the Treasury;
(3) to the statutory powers of the Comptroller and Auditor-General.

The conditions to which the Committee refer as properly governing the Secretary of State in interpreting a Royal Warrant are evidently those laid down by the Committee in paragraphs 90 and 91 of their Report, 1882; 141 of their second Report, 1884; 68 of their second Report, 1886, and 92 of their Report, 1887, which may be summarised thus: that the plain and natural sense of the Warrant is to be followed, unless Treasury concurrence has been obtained in a deviation from it, and that it is better to remove an ambiguity by a specific amendment of the warrant than by a strained interpretation of it.

As regards the financial control of the Treasury, the Committee recommend, as a means of ensuring its due effect, that the Secretary of State should consult the Treasury before giving his formal decision in all cases of financial importance, or where a material increase of expenditure would result from the proposed interpretation.

With respect to the statutory powers of the Comptroller and Auditor-General, the Committee think it unnecessary to add to what has been laid down in paragraphs 100 of their First Report, 1877, and 72 of their Second Report, 1883.

My Lords think that the views expressed by the Committee support the position they have themselves taken, that it is competent to the Treasury to form their own opinion upon the meaning of relevant provisions of the Pay Warrant whenever the Secretary of State applies to them for concurrence in a proposed action under, or deviation from, or amendment of, the warrant, and whenever the Comptroller and Auditor-General appeals to them regarding an interpretation by the Secretary of State which seems inconsistent with the plain meaning of the warrant, or with the decisions of previous Secretaries of State. The Treasury have naturally approached the subject from the starting point of their own rights, whilst the Committee regard it from that of the duties of the Secretary of State. From the latter point of view, my Lords agree with the Committee in not asking the Secretary of State to refer trifling questions of interpretation to this Department before giving and acting upon his own formal decision. A question, however, which at first sight appears trivial, may become serious if it gives rise to controversy between the War Department and the Comptroller and Auditor-General, or may be found to involve an important principle as its bearings become more fully known; and at this later stage, if my Lords rightly understand the Committee, they would agree that appeal may properly be made to the Treasury, by either the Secretary of State or the Comptroller and Auditor-General.

Turning to the particular cases which were under the notice of the Committee, my Lords will examine how their recommendations apply to them.

(*a.*) *Pay of Chief Paymaster in Egypt.*

In this case the Secretary of State seems to have held that, because Article 362 of the Pay Warrant, 1884, assigns to a Chief Paymaster of five years' service 32*s.* 6*d.* a day, and Article 123 gives the honorary rank of colonel to a Chief Paymaster of that service, it would be enough for the Secretary of State to grant that honorary rank to a Chief Paymaster of less than five years' service in order to entitle him at once to 32*s.* 6*d.* a day. He apparently reads the Warrant as attaching the rate of pay to the

honorary rank, not to the service, and, if my Lords are not mistaken, he holds, moreover, that Article 407 of the Pay Warrant, which permits officers with acting rank to receive the minimum pay of such rank, applies to the particular case in question. My Lords agree with the Comptroller and Auditor-General that the above reading of the Warrant is contrary to its plain and natural sense, and therefore hold that the interpretation adopted by the Secretary of State did not conform to the "conditions which have "been from time to time defined by the Public Accounts Committee." If the Secretary of State was not in sufficient doubt, before adopting it, to lead him to refer the point to the Treasury, my Lords venture to think that he should have done so when the Comptroller and Auditor-General disputed it.

Q. 1708.

(*b.*) *Militia Quartermasters' Retired Pay.*

Paragraph 112 of the Militia Regulations prescribed by Royal Warrant of 10th July 1886, is in the following terms:—"Quartermasters of Militi "especially appointed for a period of five years from sergeant- majors, or "quartermaster-sergeants of the Militia battalions, brigades, or regiments, "on or after the 1st April 1877, will, on ceasing to hold such appointment, "be granted retired pay in respect of their service as quartermasters *at the* "*rate prescribed by Article* 952 *of the Royal Warrant relating to Pay, &c.* "(*Army Regulations, Vol I., Part* 2), *for the half-pay of Quartermasters of* "*the Regular Forces*, but they will not be entitled to receive in addition "any pension on account of former Army service."

Article 952, above mentioned, is that of the Pay Warrant, 1884, and gives a maximum of 7*s.* 6*d.* a day, which is still the maximum half-pay of Quartermasters of the Regular Forces.

Art. 1042 of Warrant, 1887.

Certain retired Militia Quartermasters of the class contemplated in paragraph 112, who had been given that maximum at first, were subsequently given retired pay of 10*s.* a day, under Article 1,060 of the Pay Warrant, 1887, which relates, not to the half-pay, but to the retired pay of Quartermasters of the Regular Forces, and, so far as my Lords are aware, has never been made applicable to Militia Quartermasters, of the particular kind in question, by any Royal Warrant.

When the Comptroller and Auditor-General objected to the increased grant, the Secretary of State stood upon his rights as "sole interpreter," holding that the intention of paragraph 112 of the Militia Regulations was to apply to these Militia Quartermasters whatever provisions might be in force for the *retired pay* of Quartermasters of the Regular Forces at the time of the officer's retirement. But if this was the intention of the paragraph it is singular, not merely that it in no way expresses it, but that it mentions Article 952 of the Pay Warrant, 1884, relating to half-pay, not Article 973, relating to retired pay.

See Appendix K. to Report of Comptroller and Auditor General on Army Appropriation Accounts, 1887–88.

The Accountant-General of the Army informed the Committee that much parliamentary influence had been brought to bear upon the War Department in favour of these Militia Quartermasters, and that the Treasury Solicitor, to whom the case was referred, had reported that, as a matter of legal interpretation, the Quartermasters were entitled to the benefit of the later Warrant.

Q. 1876.

My Lords have caused the papers which were referred to the Solicitor, and his opinion, to be examined, and they cannot find that the particular point raised by the Comptroller and Auditor-General was ever submitted to, or noticed by, the Solicitor. The claim of the Quartermasters gave rise to prolonged discussion, but the power of the Secretary of State to give them the benefit of the provisions of the Warrant of 3rd November 1886, afterwards embodied in Article 1,060 of the Warrant of 1887, seems to have been assumed from the outset, provided they had fulfilled the requisite conditions of service. The controversy, therefore, turned on whether those conditions had been fulfilled, and on the equity of the claim, not on the power of the Secretary of State to ascribe a meaning to paragraph 112, which could scarcely suggest itself to an ordinary reader.

My Lords cannot but think that, if the Secretary of State had borne in mind the condemnation passed by the Committee upon a strained interpetation

of a warrant, he would have proposed to the Treasury either an alteration of paragraph 112 or a recourse to the Dispensing Warrant.

They would also draw attention to the words of the Warrant of 10th July 1886, prescribing the Militia Regulations, which withhold from the Secretary of State any power of varying the regulations in matters affecting the rates or quantities therein laid down. It seems to my Lords that, by the forced reading he has placed on paragraph 112, he has increased the rates of retired pay therein laid down for certain Militia Quartermasters, and they agree with the Comptroller and Auditor-General that this increase "should not "have been regarded as within the province of the Secretary of State."

(*c.*) *Increase of Permanent Disability Pensions by Good Conduct Pay.*

4626/88. My Lords need not add to what has been said in their letter of the 31st March 1888 upon this case, regarding their own inherent right to interpretation so far as may be requisite for the exercise of their own authority. But with respect to the application of the recommendations of the Committee, my Lords would observe that the case seems to be one of those the financial importance of which cannot be measured by the amount of money in question at the moment, and on which the Committee would wish that the Secretary of State should consult the Treasury before determining to reverse a long continued practice and the decisions of a series of predecessors.

¶ 6. Yeomanry Cavalry Regulations.

The question raised here was whether the Secretary of State has unlimited discretion to alter details in the Yeomanry Regulations, without Treasury concurrence, so long as they do not affect rates of pay or allowances approved by the Treasury; and the Committee support the contention of this Department that all modifications tending in any material degree to increase the public expenditure ought to be submitted for previous Treasury concurrence.

My Lords would point out how completely the statement of the Comptroller and Auditor-General, "that Treasury control over rates of pay and allowances "would be seriously impaired if these rates may be granted on less stringent
18,838/88. "conditions than those brought before their Lordships when approving "such rates," agrees with the argument of their letter of 31st August 1889, respecting the draft warrant by means of which the Secretary of State proposed to take power to alter conditions apart from rates.

¶ 7. Wages of Managers and Assistant Managers in the Manufacturing Establishments.

6,889/88. My Lords are still waiting for a reply to their letter of 27th October 1888, in which they proposed that these officers should be regarded as belonging to the "Intermediate class" between salaried and wage-paid men, for whom a scale and definite number should be fixed in consultation with the Treasury. The Committee would appear to consider this proposal reasonable.

¶ 8–9. Imperial Contribution towards Defences at Aden.

The force of the Committee's recommendation that the instalments of this contribution should only be paid upon statements of actual expenditure under
4,211/88. specified heads, does not seem to my Lords to be materially weakened by the fact that, under the decision conveyed in their letter of 21st August 1889, the contribution is to be limited to a specific sum instead of being one-half the total cost.

1889. TREASURY MINUTE ON FOURTH REPORT.

¶ 10. REWARDS TO INVENTORS.

The Committee recommend that future Appropriation Accounts should include a statement of the different rewards actually paid. My Lords may observe, in support of this suggestion, that such a statement is given in the Navy Appropriation Account, as regards a corresponding sub-head for Gratuities, in the Navy Vote for Miscellaneous Effective Services.

¶ 11. AS TO COMBINING THE RATES OF ONE WARRANT WITH THE CONDITIONS ATTACHED BY ANOTHER WARRANT TO DIFFERENT RATES.

My Lords are glad to record that the Secretary of State is in agreement with this Department as to the impropriety of such a combination, unless the terms of the warrants show that it is intended. When the Committee say that, "unless one warrant purports expressly to amend the other, they "cannot be read together so as to increase the amount of a payment which "one warrant, read alone, would authorise," my Lords think they intended, not so much to lay down a liberal rule, as to express their concurrence in the view taken by this Department, that conditions of payment are indissoluble, *primâ facie*, from the rates of payments to which they are attached, a view intimately connected with my Lords' comments on ¶ 6.

ARMY STORE ACCOUNTS.

¶ 12. DATE OF RENDERING ORDNANCE STORE ACCOUNTS.

My Lords hope that the expectation entertained by the Committee, that these accounts will be rendered to the Comptroller and Auditor General with less delay in future, may be realised. In their letter to the War Office of 10th January last, my Lords suggested that an interval of nine months ought to suffice between the closing date of the account and the date of rendering it; but, if the accounts are rendered half-yearly, my Lords agree with the Comptroller and Auditor General that the interval in question need not exceed six months.

Appendix to Third Report, 1889, p. 55.

¶ 13. RECORD OF CONDITION OF STORES.

The Secretary of State will not fail to note the remark of the Committee on this subject. If my Lords correctly understand the matter, the distinction between serviceable and unserviceable stores is already made distinctly enough in the accounts, but now and then the fact that certain stores have ceased to be serviceable remains for some time undiscovered, and therefore is for that time not noted in the accounts. The defect, if any, lies in the method of inspection, not in the accounts.

¶ 14. SALE OF STORES OTHERWISE THAN BY AUCTION OR PUBLIC TENDER.

My Lords would inquire whether any regulations have yet been made regarding such sales, in accordance with the suggestion of the Committee, and would be glad to see a copy of them in draft.

ARMY MANUFACTURING ACCOUNTS.

Copy.

I am directed by their Lordships, at the same time, to enclose a copy of the 25th paragraph of the Fourth Report, in which the Public Accounts Committee express their satisfaction at Parliament having made legislative provision, this Session, for the preparation, rendering, and audit of the Manufacturing Accounts of the Army, which have never yet been examined or reported upon by the Comptroller and Auditor General.

52 & 53 Vict. c. 31.

My Lords understand that the Accounts for 1888-9 are about to be subjected to a test-examination by that officer.

Appendix to Fourth Report, p. 134.

I am, &c.

II. Write to the Secretary to the Admiralty :—

Sir,

Copy.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you, for the information of the Lords Commissioners of the Admiralty, the enclosed copy of paragraphs 15 to 30 of the Fourth Report of the Committee of Public Accounts, 1889, relating to the Store Accounts, and the Expense and Manufacturing Accounts of the Navy for 1887-8.

My Lords have dealt with the Third Report of the Committee in their Minute of the 20th August last, and their letter (10,025) of the 25th September (the latter including reference to the Appropriation Accounts of 1887-8) ; and they have adverted to the Second Report in their letter (7297) of the 6th May last.

NAVY STORE ACCOUNTS.

Appendix to Fourth Report, p. 142.

¶ 15. MESSRS. WATERHOUSE AND MILLS' REPORT OF 27TH MAY 1889.

My Lords have received replies, dated 14th ultimo and 2nd instant, to their letter of the 2nd July last, in which they requested the remarks of the Board of Admiralty on certain suggestions made in this Report.

9449/89.

17,896/89.

In a letter of the 3rd instant they sanctioned the introduction, experimentally, and for a limited period, of an arrangement which, it is hoped, will supply an effective check on the allocation to the various shipbuilding and repair accounts of the cost of labour paid by task and job, or for piecework by tonnage.

18,813/89.

A separate letter will shortly be addressed to you, regarding the occasional visits of officers from the Department of the Director of Stores in London, for the purpose of testing stocks of particular articles in the Yards (again referred to under ¶ 21).

¶ 16. CHECK OF THE STOREKEEPER UPON DEMANDS FOR STORES BY CAPTAINS.

My Lords agree that the responsibility for these demands properly rests with the Captain, and that the inability of the Storekeeper to test "remains' makes it impossible for him to completely check requisitions made upon him for additional stores. But it seems worth considering by the Admiralty whether, without delaying the issue of stores or impairing the responsibility of the Captain, it might not with advantage be again made the duty of the Storekeeper to draw attention to any arithmetical errors, or other anomalies, which he may observe in the demands (*see also* under ¶ 22).

Q. 1160.

¶ 17. DESIGNATION OF THE SAME QUANTITIES BY WEIGHT, CAPACITY, OR TALE, ALTERNATELY.

I am to inquire whether a scale, such as the Committee refer to, has yet been prepared for the conversion of one denomination into another.

¶ 18. RECEIPTS GIVEN ON ISSUE NOTES, ALTHOUGH NO STORES HAVE BEEN DELIVERED.

" My Lords would be glad to learn what are the arrangements which the Admiralty have now made for preventing the recurrence of this irregularity.

¶ 19. DUPLICATE STORE LEDGERS AT FOREIGN YARDS.

With regard to the remarks of the Committee on this subject, my Lords would inquire how far the suggestion in Messrs. Waterhouse and Mills' report, mentioned above, that such duplicates might, perhaps, be dispensed with, is suitable for Foreign Yards.

Their Lordships are anxious to learn the result of the investigation undertaken by the Admiralty into the accounts of these Yards. (*See also* ¶29.)

¶ 20. EXCESSIVE STOCKS OF CERTAIN STORES AT MALTA.

The Admiralty will no doubt pay due attention to the recommendation of the Committee that the stocks of stores at this station should be carefully reviewed.

¶ 21. STOCKTAKING.

My Lords would refer to the remarks on this subject in their Minute of 15th November 1886, respecting the Audit of Store Accounts; in their letter of 10th January 1889, respecting Navy Store Accounts, and in paragraphs 30–33 of Messrs. Waterhouse and Mills' Report. 17,540/86. Appendix to Third Report, p. 55.

As already intimated under ¶ 15, my Lords will make a separate reply to your letter of the 2nd instant, regarding the arrangements which the Admiralty propose to make for the independent periodical verification of the balances of stock. (*See also* ¶ 26-27.) 18,813/89.

¶ 22. SURVEYS OF STOCK ON BOARD SHIP.

Very striking evidence was given to the Committee of the inaccuracy with which these surveys are taken, and of the omission to bring on charge all stores received.

My Lords hope that the responsibility now placed on captains for demands (referred to under ¶ 16) may lead them to pay some personal attention, in future, to surveys.

¶ 23. ISSUE OF STORES IN BULK.

Their Lordships would inquire whether rules have yet been framed to meet the cases in which such a mode of issue is permissible.

NAVY EXPENSE AND MANUFACTURING ACCOUNTS.

¶ 24-25. LEGISLATIVE PROVISION FOR THE AUDIT OF THESE ACCOUNTS.

My Lords record that this has now been made by the Act 52 & 53 Vict. c. 31, in fulfilment of the hope expressed in their Minute of 10th January (not, as stated by the Committee, of 13th March) 1889.

¶ 26-29. DOCKYARD EXPENSE AND MANUFACTURING ACCOUNTS.

The questions raised upon these accounts do not seem to call for remark by my Lords in their present stage.

¶ 30. VICTUALLING YARD EXPENSE AND MANUFACTURING ACCOUNTS.

I am to ask what steps the Board of Admiralty propose to take for carrying out the recommendation of the Committee, in which my Lords concur, that some accounts of this nature should be annually prepared and rendered to the Comptroller and Auditor General.

I am, &c.

III. Write to the Comptroller and Auditor General :—

Sir,

THE Lords Commissioners of Her Majesty's Treasury direct me to transmit to you, herewith, for your information, a copy of the letters of even date which they have addressed to the War Department and Admiralty respectively, regarding certain portions of the Fourth Report of the Public Accounts Committee, 1889. Copy of two letters.

I am, &c.

FIRST REPORT.

1890.

THE COMMITTEE of PUBLIC ACCOUNTS have made progress in the Matters to them referred, and have agreed to the following FIRST REPORT :—

1. AT the first meeting of your Committee held this day, two letters from the Secretary to the Treasury, addressed to "the Chairman of the "Public Accounts Committee," were laid before them.

The first of these letters, dated 21st February, informs your Committee that the Treasury "have found it desirable in preparing the Estimates for "the Civil Services for 1890–91, to effect some re-arrangements of the Votes, resulting in a reduction of their number." The letter is accompanied by a statement of the "Proposed Reduction in Numbers of "Separate Votes," comparing the present Votes with those proposed.

The second letter, dated 22nd February, states, "that after a careful "consideration by a Committee representing the three Departments," viz., the Treasury, Admiralty, and War Department, "it has been deter- "mined to re-arrange the Army and Navy Estimates." Then follows a comparative statement of the "Old Arrangement" and the "New "Arrangement."

Summaries of the Army Estimates and the Navy Estimates "for 1889–90 "as presented to Parliament, and as re-arranged for 1890–91," are enclosed.

All these papers are printed in the Appendix to this Report.

2. The Estimates Procedure (Grants of Supply) Committee, 1888, whose Report has been referred to your Committee, made the following recommendation :—

Estimates Procedure (Grants of Supply) Select Committee's Report, 1888.

"Your Committee would call attention to the Paper handed in by Mr. "Kempe, in so far as it shows how several Votes in the same Class might "be grouped on the principle of placing together Votes for which the same "Minister is responsible.

"Your Committee recommend that such a scheme of grouping should "receive the attention of the Treasury, and be submitted for the con- "sideration of the House."

3. The following are extracts from the Third Report of the Public Accounts Committee in 1888 :—

Para. 7, Third Report, Public Accounts Committee, 1888.

"Your Committee cannot, therefore, but regret that the Admiralty did "not propose, and that the Treasury did not insist upon a postponement "of the adoption of the new form of Estimates until the House of "Commons or your Committee had been given an opportunity of express- "ing their opinion upon it. . . . Moreover, if the changes of form "were held to require the judgment of your Committee, it seems only "reasonable that they should have been submitted to your Committee "before they were adopted, in accordance with the precedents of 1867, "when the plan of Messrs. Foster and Vine for the classification of the "Civil Service Estimates was submitted to, and approved by the Public "Accounts Committee of that year, and of 1881, when the scheme for "dealing with Army and Navy Extra Receipts was submitted and approved "in like manner."

Para 8. Third Report, Public Accounts Committee, 1888.

The Committee suggested that a certain "promise would have been "fulfilled if a model of the revised Estimates had been laid before the "House of Commons, so as to enable the House to examine them, and, if "thought desirable, to refer them to your Committee before so important "a change was adopted. Such a course would have afforded full oppor- "tunity for considering, with the aid of the War Department and the "Treasury, whether, and, if so, how far similar changes in the Army "Estimates would be desirable, with the object of securing an improved, "and, at the same time, more uniform classification."

"52. As a whole, therefore, your Committee do not object to the "adoption of the new form for next year, subject to the modifications "suggested in this Report. In the meanwhile they recommend that the "Admiralty and War Departments should, in conference with the Treasury, "consider whether a form of Estimate insuring approximate uniformity "for both Departments might not be framed and be laid before the House "of Commons, with a view to its being permanently adopted."

1890. FIRST REPORT.

Para. 52, Third Report, Public Accounts Committee, 1888.

4. Your Committee concur with the opinions expressed in the foregoing extracts from the Report of 1888.

They therefore hold that proposals to alter the form of the Estimates and the number of the Votes, similar to those now brought before your Committee, should, in the first instance, be laid before the House, so as to enable the House to examine them, and if it should think fit, to refer them to the Public Accounts Committee before an important change is adopted.

5. If the House should determine to refer any proposed changes to your Committee, they will be prepared to consider them, so far as regards the proper functions of your Committee, which relate to the Accounts and to the maintenance of due Parliamentary control over expenditure.

Vide Standing Order 77.

Your Committee do not desire to deal with any questions relating to the voting of the Estimates in Committee of Supply. These seem to them to be outside the scope of their duties.

CIVIL SERVICES.

CLASS III.

VOTE 3.—COUNTY COURTS.

6. A deficit of 8,031 *l.* 12 *s.* 3 *d.* has occurred on this Vote. The explanations given to your Committee point to a large increase of business beyond what was anticipated in the last three months of the year, as the cause of the Excess, and of the absence of a Supplementary Estimate to meet the expenditure.

VOTE 6.—LAND REGISTRY.

7. By inadvertence the balance of a salary was omitted from a Supplementary Estimate. An excess of 20 *l.* 14 *s.* consequently occurred on this Vote.

26 February 1890.

SECOND REPORT.

1890.

THE COMMITTEE of PUBLIC ACCOUNTS have made further progress in the Matters to them referred, and have agreed to the following SECOND REPORT:—

ARMY APPROPRIATION ACCOUNT, 1888-89.

PAYMENTS BY INDIA FOR HOME EFFECTIVE CHARGES.

1. THE basis on which the Indian Government should pay for the Home Effective Charges up the 31st March 1887, has been settled by Lord Northbrook's Committee, and has received the approval of the Treasury. Q. 45-51.

But the basis of calculations for succeeding years remains still unsettled, proposals having been referred to the Government of India, whose reply is being awaited by the same Committee.

Indian Non-Effective Charges.

Public Accounts Committee, Fourth Report, 1889, para 4. Q. 52–3.

2. Since your Committee reported last year, the actuarial calculations with respect to the years 1887–88 and 1888–89 have been agreed upon; and a settlement has been made with the Government of India; there is consequently no longer any arrear on this account.

VOTE A.

Public Accounts Committee, Second Report, 1879, para. 71. Q. 73.

3. The Committee of Public Accounts reported in 1879 that, in their opinion, Parliament should be informed by the Comptroller and Auditor General whether or not Vote A. (the Number of Men) has been exceeded. Consequently year by year a statement has been made by the Comptroller and Auditor General, in his Report on the Army Appropriation Accounts, comparing the actual with the estimated numbers of effectives for every month in the year.

Army Appropriation Accounts, 1888–89, p. 162, 179.

This comparison is not confined to the numbers actually voted, namely, those "on the Home and Colonial Establishments of the Army, exclusive of "those serving in India," but extends to the Table which appears annually in the Estimates, and sets forth the "Number of Men of the Regular Army "serving in India."

Army Estimates, 1888–89, p. 9.

Seeing that the British forces serving in India are under the control of the Governor General, and are maintained out of the revenues of India, and not voted by Parliament, your Committee have only considered any increase upon the estimated forces in India, so far as such an increase might affect the numbers for the Home and Colonial Service.

Public Accounts Committee, Second Report, 1881, para. 52. Q. 55–73.

No important effect seems to have been produced upon these numbers, during the year 1888–89, by the fact that, in every month except one, the Indian Establishment exceeded the numbers shown on the Estimates.

Your Committee recommend that these comparative statements should continue to be made annually by the Comptroller and Auditor General.

VOTE 1.

Monthly Pay Lists.

Army Appropriation Account, Comptroller and Auditor General's Report, para. 9, p. 163. Public Accounts Committee, Second Report, 1888. Q. 81. Q. 80.

4. The system of half-yearly pay lists which has existed since 1877, having then superseded a quarterly system, was open to obvious objections, namely, the long interval during which public money was not accounted for, and the difficulty and delay attending the recovery of sums disallowed.

After a trial in 1884, approved by the Public Accounts Committee in 1888, the system of Monthly Pay Lists for the Cavalry, Infantry, and Regimental Districts was introduced experimentally in the year 1888–89, and has since been finally adopted, with Treasury sanction.

One good result of the new system will be that audit will follow much more closely on the actual payments than heretofore.

Q. 84.

5. That these actual payments would be the basis of the Appropriation Account, to the exclusion of all moneys not really issued to the men, was naturally anticipated by the Comptroller and Auditor General. But your Committee learn that it is intended to charge the Account with the full-pay for each month, even if part has not been issued to the men.

Q. 92.

This point seems to call for reconsideration, with a view to insuring, if possible, that the Appropriation Account shall not include sums which may be due but have not been paid.

Q. 110–193 and 319–323

6. Your Committee inquired, in some detail, into the system of checking, examining, and auditing the Pay Lists. Several suggestions which were made will be the subject of further consideration and experiment, with the object of perfecting, as far as possible, the checks on the transactions of the district paymasters and the captains of companies.

Irregular Payments.

7. Your Committee inquired into several cases in which payments had been made which seemed to be inconsistent with the rates fixed by Royal Warrants or otherwise. Steps are being taken to prevent the recurrence of any similar irregularities in future.

8. In a case of this kind, when the Comptroller and Auditor General necessarily raises an objection, this would often, in the opinion of your Committee, be better met by a special regulation, than by a general regulation, such as the War Office has apparently contemplated in the case of certain over-issues of extra-duty-pay to warrant-officers acting as garrison serjeant-majors. Q. 234-236.

EFFECT OF CANCELLATION OF DISCHARGE UPON DEFERRED PAY.

9. The payment, to which the Comptroller and Auditor General calls attention, of Deferred Pay, in respect of nearly seven years during which a soldier whose discharge was subsequently cancelled was absent from the service, has raised important questions as to the practice of cancellations of this kind, and the unsatisfactory consequences they entail. The subject is under the consideration of the Treasury and War Office, with a view to the adoption of definite regulations, to meet cases in which soldiers who have been discharged are allowed, after an interval, to re-enter the service. Q. 249. Q. 250, 259.

In the particular instance which has brought this subject under notice, a statement has been laid before your Committee which satisfies them that the payment, though highly irregular, may be allowed, provided that Treasury sanction is obtained. *See* App.

MANUFACTURE BY ORDNANCE STORE ARTIFICERS.

10. The Comptroller and Auditor General found that manufacturing operations are sometimes carried on by Ordnance Store Artificers. It is admitted that manufacturing accounts should be kept in any case in which it is found necessary to employ such workmen on processes of manufacture. Q. 277. Q. 332-6.

11. In several cases that have come before your Committee this Session, in the various accounts for which the War Office is responsible, that Department has omitted to reply to points brought before it by the Comptroller and Auditor General. The question raised in his letter of 15th March 1889, as to these operations, remained unanswered. It is desirable that, as far as may be practicable, such delays should be avoided, as they have a tendency to impede the due discharge of his duties, as well as to increase unnecessarily the number of questions which he must bring before your Committee. Q. 280.

VOTE 4.

SUPPLY OF MEDICINES, &c., TO THE ARMY.

12. The total cost of medicines, surgical instruments, &c., for the Army for the year was 18,571*l.* 13*s.*, the Estimate having been 20,000*l.* Army Appropriation Accounts, p. 169.

The Comptroller and Auditor General calls attention in his Report to a striking difference between the mode of obtaining these supplies for the Army and Navy respectively, the former having for many years been supplied from two firms only in England, and one in Ireland, whereas the Admiralty procure medical stores from contractors under a system of limited competition.

Your Committee examined the Accountant General of the War Office, the present Director of the Army Medical Department, and his predecessor, on this subject, and received interesting evidence, especially from the last of these witnesses. Q. 337, 623. Q. 907-985.

There is some difficulty in comparing the two systems, owing to the facts that the Army contractors undertake the packing and most of the distribution of the stores to the various stations and hospitals, and that the requisitions thus met are mainly for amounts of very small value, while the supplies to the Navy are in large quantities, and are distributed by the naval authorities. *See* App.

Your Committee recognise that the question has been the subject of much consideration at the War Office. They also feel that great importance should be attached to maintaining the high quality of the medicines, &c., supplied to the Army. But the experience of other branches of the public service, including the Navy, is available, and will doubtless receive the attention of the War Department.

VOTE 9.

Transport.

Army Appropriation Accounts, p. 169, para. 26.

13. The expenditure on the sea transport of the Army is no longer provided for in the Navy Estimates, but is borne on Vote 9 for the Army, although still administered by the Admiralty.

Coastwise Freight of Stores.

Army Appropriation Accounts, p. 170.

14. The Comptroller and Auditor General in examining the accounts had occasion to call for some papers relating to the coastwise freight of Army Stores, and he reports that they disclosed the circumstances of some grave irregularities which had existed for many years.

As he further reports that the recurrence of such irregularities "may, "it is hoped, be considered to be guarded against by new arrangements "devised with that object," and as the Secretary of State has communicated to your Committee certain objections which he entertains to the publication of the papers, your Committee have not pressed a request for the production of a report (forming part of these papers) from a committee of officers who investigated the subject on his behalf. But the results of the investigation were communicated in a general form to your Committee on his behalf, as well as the measures taken to prevent similar irregularities for the future.

Q. 412, 675, 685.

The circumstances of one of these cases, namely, an excessive payment amounting to 27 *l.* 2 *s.* 8 *d.* for the freight from Woolwich to Tynemouth of articles valued at 15 *s* only, were stated in the Comptroller and Auditor General's Report, and inquired into by your Committee. The War Office has not succeeded in recovering the over-payment from the contractor, and has been advised that there is no legal remedy. But it appears that the Secretary of State has decided that, if the contractor should tender for other work of the kind, he will be required, as a condition of any new contract, to make the repayment.

Q. 734.

Q. 698.

Q. 740.

The Treasury have suggested the alternative of striking the name of the contractor off the War Office list of firms. Your Committee do not express any opinion on this point, as it seems to be one for the decision of the Secretary of State. But, as this has been a case of overcharge, and recovery appears to be impossible for the present, Treasury consent should be obtained for writing off the amount.

Q. 739

VOTE 12.

Form of Estimate.

15. The Estimate in 1888–89, for Vote 12, varies considerably from that of the previous year. The Estimate for 1887–88 was divided into 27 Sub-Heads; that for 1888–89, which, however, no longer provides for warlike stores for the Navy, contains six only. In 1889–90 the number has been increased to 10.

This change in the form of the Estimate, which is necessarily reproduced in the Appropriation Account, is attended with the following consequences.

Q. 488–492.

The Sub-Heads in Part II. of the Estimates form the Heads of Account under which the expenditure must be aggregated, and the examination of the Comptroller and Auditor General must verify the items making the total expenditure charged to each of the Sub-Heads. Treasury authority is also necessary for transfers from one Sub-Head to another.

With regard to sums allotted to particular Services in Part III. of the Estimates, or in the Appendix, no like obligation rests upon the Accounting Department, or upon the Comptroller and Auditor General, unless by express requirement of the Treasury.

Hence, as a rule, the Comptroller and Auditor General does not check the amounts allocated in Part III. In some cases it would not be practicable for him to do so without keeping a record of the expenditure for himself. In other cases, where the Department itself records such expenditure, as there is no rule binding it to adhere to the sum set down in Part III., there is no sufficient object in verifying such records.

It will thus be obvious that a Department gains a far freer hand in the allocation of its expenditure by transferring items from Part II. to Part III. of the Estimates, and that Treasury control upon this expenditure is *pro tanto* diminished. Q. 509.

In conformity with the evidence given before the Army Estimates Committee, 1888, the details of expenditure transferred to Part III. of the Estimates have, for the most part, been furnished in the Explanatory Paper, No. 6, of the Account. Army Estimates Committee, 1888, First Report, Q. 64

Your Committee consider that, so long as the Sub-Heads of this Vote remain in their present restricted number, the details in Part III. should continue to be verified by the Comptroller and Auditor General, as has been the case in the year 1888-89. Army Appropriation Accounts, pp. 112, 113.

Vertical Columns in Estimates.

16. The Comptroller and Auditor General points out that the items of anticipated expenditure under Sub-Heads B.—E., as shown in Part III. of the Estimates, are there sub-divided by vertical columns, headed respectively, "Equipment and Reserves," "Annual Maintenance," and "Repayment Services." Army Estimates, 1888–89, pp. 56–7.

No attempt has been made to distinguish the expenditure under these sub-divisions in the Appropriation Account; and it is stated, on behalf of the War Office, that, though in the Accounts it would be extremely difficult, if not impossible, to make the division, which would be purely arbitrary, yet in the Estimates the columns so inserted are of considerable value as explanations. Q. 467.

Q. 464–6.

The Treasury and the Comptroller and Auditor General, on the other hand, are of opinion that it is undesirable to insert in the body of the Estimates, even under Part III., any classification of expenditure, which, not being susceptible of adoption in the Accounts, may probably be illusory. Q. 494–499, 508–9.

Your Committee agree with this view. If the information given by the classification in question has any real value, it would be better conveyed by means of a footnote.

In furnishing details of estimated expenditure in the body of the Estimates, the Departments should avoid any classification which is admitted to be purely arbitrary.

Advance for Gunpowder.

17. A payment of 1,200 *l.*, recorded against Vote 12 as a final payment, was an advance of 80 per cent. to a firm of contractors on the value of a supply of 400 barrels of gunpowder. The date of payment was 30th March 1889; but the whole of the gunpowder had not then been proved, and, when it was proved, 200 barrels were rejected as unfit for the Service. Eventually the contractors had to repay 75 *l.*, as they did not supply more than the value of 1,125 *l.* Q. 537.

The Accountant General of the War Office gave his opinion that such advances were irregular, and should not be permitted. Q. 537.

Obviously they should not appear in the Appropriation Accounts as final payments. Q. 543–4

VOTE 13.

Suakim-Berber Railway.

18. A charge, imperfectly vouched, for 269 *l.*, for wages of labourers in July 1885 on the Suakim-Berber Railway, appears on these accounts. This is additional to the sum of 865,369 *l.* reported to Parliament in 1885 as the total cost of this railway (inclusive of some minor services). As the evidence that there had been vouchers is satisfactory, the Comptroller and Auditor General has passed the charge for allowance in the Account. Army Appropriation Accounts, pp. 47, 175. Q. 555. Q. 746. Q. 556.

VOTE 14.

Over-payment of Examiners' Fees.

19. The disallowance by the Comptroller and Auditor General of 55 *l.* 11 *s.* 2 *d.*, overpaid to examiners, has been followed by the recovery of that amount. Q. 562, 4.

VOTE 23.

EFFECT OF CANCELLATION OF DISCHARGE ON A PENSION.

Q. 576.

20. An instance of a pension granted to a soldier, in respect of 18 months' absence from the Army, between the dates of discharge and cancellation of discharge, raises questions similar to those which your Committee has already noticed. If Treasury sanction is obtained, your Committee recommend that the payment be allowed, on the understanding that regulations to meet cases of this kind will be arranged between the Treasury and the War Office.

Vide supra, para. 9.

IMPERIAL DEFENCE ACT, 1888, ACCOUNT, 1888–89.

ROYAL ARMY CLOTHING FACTORY ACCOUNTS, 1888–89.

ARMY STORE ACCOUNTS, 1888–89.

THIRD REPORT.

1890.

THE COMMITTEE of PUBLIC ACCOUNTS have made further progress in the Matters to them referred, and have agreed to the following THIRD REPORT:—

RE-ARRANGEMENT OF ESTIMATES.

First Report, Public Accounts Committee, para. 1.

1. IN their First Report of this Session your Committee reported that letters had been laid before them, addressed by the Secretary to the Treasury to the Chairman of your Committee, upon re-arrangements that had been effected in the Estimates for the Civil Services, the Army, and the Navy respectively, resulting in each case in a reduction in the numbers of separate Votes.

Paras. 3, 4.

Your Committee reported their concurrence with the opinions which had been expressed in the Third Report of the Public Accounts Committee in 1888, advising that a Department would do well to propose, and the Treasury to insist upon, the postponement of the adoption of a new form of Estimates until the House of Commons or the Public Accounts Committee had been given an opportunity of expressing their opinion upon it, and pointing out that, if changes of form were held to require your Committee's judgment, it seemed only reasonable that these should have been submitted to them (as in 1867 and 1881) before being actually adopted.

Paras. 4, 5.

Your Committee, therefore, held "that proposals to alter the form of "the Estimates and number of the Votes . . . . . should, in the first "place, be laid before the House, so as to enable the House to examine "them, and, if it should think fit, to refer them to the Public Accounts "Committee before an important change is adopted."

Your Committee further reported, "If the House should determine to "refer any proposed changes to your Committee they will be prepared to "consider them, so far as regards the proper functions of your Committee, "which relate to the Accounts and to the maintenance of due Parliamentary "control over expenditure.

"Your Committee do not desire to deal with any questions relating to "the voting of the Estimates in Committee of Supply. These seem to "them to be outside the scope of their duties."

Hansard, Feb. 28, 1890, vol. i., pp. 1518-1534.

2. Your Committee's First Report having thus brought the New Arrangement of the Estimates, reducing the number of Votes, to the notice of the House, these changes were the subject of questions and answers in the House, and of some debate in Committee of Supply.

Subsequently, the Estimates were referred to your Committee by Resolution of the House; and it became their duty, within the limits of their proper functions, which are defined in the extract above quoted from their First Report, to consider these changes, without, however, dealing with any questions which may arise in relation to the process of voting the Estimates in Committee of Supply.

Your Committee entered upon this duty with the understanding that they were free to consider the changes as if they had not been made, but had merely been submitted as a scheme for the future.

Representatives of the Treasury, War Office, and Admiralty, as well as the Comptroller and Auditor General, have been examined, and their evidence is printed in the Appendix. Q. 1145–1444.

PARLIAMENTARY CONTROL OVER VOTES.

3. In considering any new arrangement of Estimates reducing the number of Votes, the first point to be borne in mind is the fact that the amalgamation of two or more Votes confers on the Departments increased freedom in the use of the money that may be voted. Q. 1145, 6. Q. 1250, 1.

Money hitherto voted under three separate Votes, for three different objects, will, if included in one Vote, be applicable, without any fresh Resolution of Parliament, to all or any of the three objects. An excess on the Estimate for any one or two of the objects will not have to be submitted to Parliament for sanction, if it be met by a surplus on the remainder of the new Vote. Whereas every excess on a separate Vote is brought to the notice of the Public Accounts Committee, and is then submitted, upon their Report, in the form of an "Excess Vote" or Resolution to the House, and embodied in an Appropriation Bill, which has to receive the sanction of Parliament. Q. 1155. Q. 1180–3. Q. 1152.

In the case of the Civil Service Votes, there is not even a temporary power in any Government Department of using a surplus on one Vote to meet a deficit on another; but such a temporary power, subject always to the presentation to the House of a Resolution subsequently embodied in the Appropriation Bill, is annually given to the Treasury, in regard to the various Votes for the Army, and also to those for the Navy, by a clause in the final Appropriation Act of each Session. Q. 1147. Q. 1151–4. *E. g.*, 52 & 53 Vict. c. 70, ss. 4, 5.

4. Your Committee hold that in every case where there is reason for maintaining Parliamentary control, to the extent of requiring that any excess over the money granted by Parliament for any particular object or service, should be submitted to the House, provision should be made for that service, as heretofore, in a separate Vote. Q. 1199–1200.

To substitute in these cases, for that Parliamentary control, a control of the Treasury, such as that Department now exercises over the application of money voted for one Sub-head to the use of another, would be a great change. Treasury control may be most usefully exercised in regard to the Sub-heads of a Vote. But as regards transfers of money from one Vote to another, your Committee cannot recommend any modification of the existing law, tempered as it is, in the case of the Army and Navy Votes respectively, by means of the temporary power conferred annually on the Treasury by the section in the final Appropriation Act of the Session. Q. 1186–98. Q. 1240–46.

CONTINUITY OF ESTIMATES AND OF ACCOUNTS.

5. Another point of considerable moment in any alteration in the arrangement of Estimates is the importance of continuity, as regards the Classes, the Votes, and the details of one year's Estimates and one year's Accounts, in comparison with those of another year. It is essential to remember that the form and arrangement of the Accounts necessarily follow the form of the Estimates. In both Estimates and Accounts it is very desirable, from the point of view of Parliament, that there should be great facility for comparing one year's outlay on any head of expenditure with that of other years. Q. 1171. Q. 1174–8.

Cases have occurred when it has seemed best, in discontinuing the separate existence of a Vote, to break it up and distribute its contents among other Votes. In such cases continuity is destroyed, and comparison of one year with Q. 1157.

another can only be effected by a more or less laborious search, with the aid of the index and of an arithmetical sum. But where a general re-arrangement is adopted for the purpose of simplifying the Estimates, and reducing
Q. 1158. the total number of resolutions to be proposed in Committee of Supply, great care should be taken to keep the contents of old Votes intact as far as possible. Where the old Vote did not contain Sub-heads, it should itself be
Q. 1159. a distinct Sub-head of the amalgamated Vote; and where it did contain Sub-heads, these also should be preserved, and, if possible, the old Vote should reappear as a separate group of Sub-heads within the items of Part II. of the amalgamated Vote.

Q. 1148. The Treasury exercise a control necessitating a recourse to their sanction, before savings on one Sub-head can be used to meet deficits on others. This control is secured by Treasury regulations framed under the Exchequer and Audit Act. Practically, it has been used rigidly only in the case of the Civil Service Votes, in respect of which the power of thus sanctioning transfers from Sub-head to Sub-head is necessarily largely exercised by the Treasury. The figures for one year were given to your Committee as follows:—

Q. 1254. "The year taken is 1888–89; the total number of Sub-heads in the Civil "Service Estimate, as shown in the Appropriation Accounts, was 1,142. Out "of those the expenditure exceeded the Estimate on 290, that is, in the case "of about a quarter of them. That includes new Sub-heads opened with "Treasury sanction after the Estimates had been presented to Parlia-"ment. . . . . The gross total amount of savings on Sub-heads was "504,677*l.*, and the total amount of excesses which were met by transfers out "of savings on other Sub-heads was 126,841 *l.*

The Treasury will properly be unwilling, unless sufficient reason is given, to approve the proposal of a Department to reduce by amalgamation the number of Sub-heads in a Vote.

Accounting Officers.

6. In amalgamating existing Votes, it is also important to avoid, as far as
Q. 1160. possible, any change which will transfer the responsibility of an existing Accounting Officer to another officer, less immediately associated with the administration of the service for which the money is voted. A change of this nature would be contrary to the spirit of the first proviso of Section 22 of the Exchequer and Audit Act, and would place the Public Accounts Committee at a disadvantage; as it is their practice, on all important points which arise on an Appropriation Account, to seek from the Accounting Officer, who is responsible, the departmental evidence which they annually obtain. Evidence from an Accounting Officer more remote from the service in question would be often less valuable, and might not be a safe guide to your Committee in forming conclusions on the points at issue. Already it has
Q. 1162. been the practice of the Public Accounts Committee to examine the responsible officer of the Patent Office, instead of the Board of Trade official who acts as Accounting Officer.

7. Moreover, the Comptroller and Auditor General's queries upon an Account, and his letters to a Department, would be subject to similar disadvantage, and additional correspondence would be necessary, if he had to communicate with an Accounting Officer who was not closely connected with that Department and its administration, and who was, therefore, under the necessity of passing on most of the queries or letters to some other official more intimately acquainted with the questions raised.

Re-arranged Civil Service Estimates.

8. Coming to the re-arrangement of the Civil Service Estimates now before your Committee, they observe, in the first place, that the changes made are less considerable in number, in scope, and in their effect upon continuity, than those suggested in either of the two schemes laid before the Estimates Procedure Committee, and the Public Accounts Committee respectively, in the Session of 1888. The number of Votes, then proposed to be reduced to 89, is now reduced from 137 to 106. Moreover, the Sub-heads have been preserved; and the old Votes form groups of Sub-heads

except in a few cases where there has been sufficient reason for distributing the items of an old Vote.

9. The grouping suggested in 1888 would have diminished the number of Accounting Officers by 18, whereas the diminution now effected amounts to five only.

10. Care has been taken to preserve, on the whole, the continuity of the Classes; so that your Committee are assured, on behalf of the Treasury, that the sums transferred from one Class of these Estimates to another do not amount to 8,000 *l.* Q. 1171-3.

CHANGES IN CIVIL SERVICE ESTIMATES.

11. Your Committee proceed to report on those changes which seem to them to call for special notice, and to mention a few minor changes.

CLASS I.

VOTE 1.—ROYAL PALACES AND MARLBOROUGH HOUSE.

12. Your Committee have no objection to offer to the inclusion of the old Vote for Marlborough House as a Sub-head of this Vote. Q. 1201-5

VOTE 3.—PUBLIC BUILDINGS, GREAT BRITAIN.

13. This Vote comprises three old Votes, namely, "Houses of Parliament," "Public Buildings," and "Furniture of Public Offices." There appear to be good reasons for amalgamating the last-named Vote, which related only to the furniture of those offices the maintenance of which was provided for in the old Vote for Public Buildings, with that Vote. Q. 1206-9.

14. The inclusion of the old Vote for the Houses of Parliament may be open to some question, though, perhaps, not from the point of view of Parliamentary control. *Supra*, paras. 3-5.

It appears that the new Vote is intended approximately to include the cost of buildings and furniture for Departments, the salaries and other expenses of which are provided for in Class II. of these Estimates; while Vote 5 corresponds with Class III., Vote 6 with Class IV., Vote 7 with Class V., and Vote 8 with the Revenue Departments. Q. 1220.

Your Committee suggest, however, that, seeing that several Votes thus provided for different kinds of Public Buildings, all of which, excepting the Diplomatic and Consular Buildings of Vote 7, are in Great Britain, the title "Public Buildings, Great Britain," applied to only one of these Votes, is likely to be misleading. Q. 1260-78

Your Committee, therefore, incline to the opinion that the important item, "Houses of Parliament" might conveniently be retained as a separate Vote; and that the rest of the present Vote 3 should follow after the other Votes for Buildings in Great Britain, and be named "Other Public Buildings, Great Britain." Q. 1272.

VOTE 5.—MISCELLANEOUS LEGAL BUILDINGS, GREAT BRITAIN.

15. Your Committee have no reason to disapprove the grouping in this Vote of the three old Votes for Legal Buildings (County Courts, Metropolitan Police Courts, and Sheriff Court Houses, Scotland), the salaries and expenses connected with which are provided in Class III. Q. 1259, 1220.

VOTE 6.—ART AND SCIENCE BUILDINGS, GREAT BRITAIN.

16. In this Vote also are included two Votes (Science and Art Department Buildings and British Museum Buildings), corresponding to services provided for in a separate Class of the Estimates, namely, Class IV. This change appears to be open to no objection from your Committee's point of view. Q. 1284.

VOTE 10.—HARBOURS AND LIGHTHOUSES ABROAD (BOARD OF TRADE).

17. The two old Votes (Harbours under Board of Trade and Lighthouses Abroad) here thrown together, for the convenience of the Board of Trade, were both accounted for by that Department, and your Committee offer no objection. Q. 1285.

VOTE 13.—RATES ON GOVERNMENT PROPERTY, UNITED KINGDOM.

Q. 1286. 18. The old Vote for the fixed contribution of 10,000 *l.* to the Metropolitan Fire Brigade, being in reality a contribution in aid of Local Rates, properly becomes a Sub-head in the Vote for Rates on Government Property.

VOTE 14.—PUBLIC WORKS AND BUILDINGS, IRELAND.

Q. 1296–1300. 19. The Vote for the new Science and Art Buildings, now practically completed, would have disappeared in the usual course, and is merged in the old Vote for Public Buildings, Ireland, which, moreover, receives the more accurate name above given, as it includes provision for Harbours and Navigations, and for Drainage, Tramway, and Light Railway Works, under recent Acts of Parliament.

CLASS II.

VOTE 3.—TREASURY AND SUBORDINATE DEPARTMENTS.

20. With the Treasury Vote have been grouped those for the Pay Office, Exchequer, Scotland (the part relating to salaries, the remainder being transferred to Class VII.), Teachers' Pension Office, Ireland (removed from Class IV.), and Suez Canal Directors (from Class V.).

Q. 1302–17. The explanations tendered to your Committee satisfy them that these changes may be accepted. The Pay Office Vote has been but a small one ;

Q. 1314–16. otherwise the transfer of the duties of Accounting Officer from the

Supra, paras, 6, 7. permanent head of that office to the Treasury would be open to the objections your Committee has offered to such transfers in principle.

VOTE 8.—BOARD OF TRADE AND SUBORDINATE DEPARTMENTS.

Q. 1318–24. 21. The old Vote of this name now absorbs the old Patent Office Vote, which has been already accounted for by the Accounting Officer of the Board of Trade. The amount of the Vote, about 57,000 *l.*, seems rather large for amalgamation with the Board of Trade Vote of about 102,000 *l.* But the Patent Office is a subordinate Department of that Board. And there will be no difficulty in keeping up the practice of the Public Accounts Committee,

Supra, para. 6. already mentioned in this Report, of examining the permanent head of the Patent Office on points which may arise relating to its expenditure.

VOTE 27.—SECRETARY FOR SCOTLAND.

22. The Police Vote for Scotland disappears from Class III., in consequence of the Local Government (Scotland) Act, 1889 ; and the salary of the Inspector of Constabulary, Scotland, hitherto borne on that Vote, is properly added to that for the Secretary for Scotland.

VOTE 32.—LORD LIEUTENANT AND CHIEF SECRETARY.

Q. 1335–44. 23. Your Committee approve the transfer of the Office of Arms and Queen's Plates to Class VII. But they recommend that the old Votes for the Lord Lieutenant's Household and the Chief Secretary's Office be maintained as distinct Votes. The new title is misleading, as the Lord Lieutenant's salary is not voted annually, but is paid from the Consolidated Fund. And the expense of his Household is of a character different from that of the salaries of the Chief Secretary and his subordinates, and from the expenses of the various offices comprised in the old Vote for his Office.

CLASS III.

VOTE 2.—MISCELLANEOUS LEGAL EXPENSES (ENGLAND AND WALES).

1345–47. 24. Four old Votes (Criminal Prosecutions, Railway and Canal Commission, Wreck Commission, and Revising Barristers), all accounted for by the Treasury, are conveniently combined in this Vote.

VOTE 3.—SUPREME COURT OF JUDICATURE AND LAND REGISTRY (ENGLAND AND WALES).

25. This is a case in which the combination of two Votes (Supreme Court of Judicature and Land Registry) results in the substitution of a more remote Accountant Officer for the Land Registrar, who has hitherto accounted for the Vote of his Department. The amount of this Vote is at present small, about 3,500 *l.*; but your Committee entertain some doubt as to the expediency of this amalgamation, and suggest that it should not continue. Q. 1348–55.

VOTE 10.—LAW CHARGES AND COURTS OF LAW, SCOTLAND.

26. The Votes for "Lord Advocate, &c., N.B.," and "Courts of Law and "Justice" in Scotland, have been grouped in one Vote. Your Committee offer no objection. Q. 1359.

VOTE 15.—SUPREME COURT OF JUDICATURE AND OTHER LEGAL DEPARTMENTS, IRELAND.

27. Five old Votes (Supreme Court, Court of Bankruptcy, Admiralty Registry, Registry of Deeds, and Registry of Judgments), accounted for by different officers, are amalgamated, and will all be accounted for by the Accountant General of the Supreme Court, who is a financial officer with a financial staff. This change appears to be an improvement; the four Votes thus brought under his care were small Votes. Q. 1361–4.

CLASS IV.

VOTE 6.—LEARNED SOCIETIES AND SCIENTIFIC INVESTIGATION (UNITED KINGDOM).

28. In this Vote are brought together the old Vote for "Learned "Societies," one Sub-head of the "Universities, Scotland, Vote," namely, that providing for the Edinburgh Observatory, and the old Vote for the "Royal Irish Academy." Your Committee have no objection to this change, but suggest that the words "Learned Societies" should be omitted from the title of the Vote, as they are misleading, and the Vote would be better named "Scientific Investigation, &c. (United Kingdom)." Q. 1365–71.

VOTE 7.—UNIVERSITIES AND COLLEGES (GREAT BRITAIN).

29. The old Vote for "Scotch Universities" is now included in this Vote, with good reason. Q. 1372, 3.

CLASS V.

VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES.

30. Although the amalgamation of the two Votes for these services produces a large Vote (over 400,000 *l.*), your Committee offer no objection. Q. 1374–8.

VOTE 3.—COLONIAL SERVICES, INCLUDING SOUTH AFRICA.

31. The grouping under this title of two old Votes (Colonies, Grants in Aid, and South Africa and St. Helena) seems unobjectionable. Q. 1379

CLASSES VI. AND VII.

32. The changes in the Votes under these Classes are unimportant and reasonable. Q. 1380, 1.

NUMBER OF VOTES.

33. The adoption of your Committee's suggestion would result in the number of Civil Service Votes being in future 109, instead of 106, as proposed by the changes submitted to your Committee.

Re-arranged Army and Navy Votes.

34. The changes in the Navy Estimates are comparatively unimportant. But the Army and Navy Estimates in their altered form should be considered together, owing to the fact that the letter from the Treasury, of 22nd February, to the Chairman of your Committee referred to "the steps that "have been taken to carry out the recommendation of the Public Accounts "Committee, 1888, in the 52nd paragraph of their Third Report, that the "Treasury, Admiralty, and War Department should confer together with a "view to reducing the Army and Navy Estimates, as far as practicable, to "a common form."

Public Accounts Committee, First Report, 1890, App. 3.

The actual recommendation of the Public Accounts Committee, 1888, was that the two Departments "should, in conference with the Treasury, "consider whether a form of Estimate ensuring approximate uniformity for "both Departments might not be framed, and be laid before the House of "Commons, with a view to its being permanently adopted."

Public Accounts Committee, Third Report, para. 52.

Your Committee have this Session, in their First Report, expressed their concurrence with this view; they proceed to consider the changes as if they were only a scheme for the future.

Public Accounts Committee, First Report, 1890, para. 4.

35. The reduction proposed in the total number of Votes, including the Votes for Numbers, is, in the Army Estimates, from 26 to 14, and in the Navy Estimates, from 21 to 18.

Supra, para. 2.

Q. 1382, 3.

Non-Effective Services (Army and Navy).

36. A large part of the reduction is in the Votes for Non-Effective Services, which were, in the case of the Army, nine in number, and in that of the Navy, five, and are now three for each service. Here the changes seem satisfactory; and continuity is preserved, as far as possible, by means of groups of Sub-Heads.

Q. 1438, 1440.

Divine Service (Navy).

37. In the Navy Estimates there is only one other change. Vote 6 for Divine Service disappears. About three-fourths of it is amalgamated in Vote 1, Wages. The rest is distributed among other Votes. Your Committee offer no objection, as the Vote had only been created in 1888, to correspond to the Divine Service Vote for the Army, which has since disappeared.

Q. 1441–4.

Vote 1.—(ARMY).

Pay, &c.

38. Four old Votes, namely, those for Pay, Chaplains, Prisons (Martial Law), and Reserve, are thrown together to constitute a Vote for "Pay, &c.," corresponding to that for "Wages, &c.," in the Navy. Your Committee see no objection to the change, except as regards the old Vote for Prisons (Martial Law), which, in their opinion, provided for services of a very different character from the others thus grouped together. Moreover, in the case of the Navy, it was found impossible to group the Vote for Martial Law with that for Wages. Approximation to a common form in the Army and Navy Estimates, as well as continuity for purposes of comparison from year to year, are admitted to be desirable objects. Your Committee therefore recommend that the Army Vote for Prisons (Martial Law) should reappear in future years.

Q. 1386–9, 1393, 4.

Q. 1396, 7, 1006.

Q. 1890, 1, 1899.

Vote 3.—(ARMY).

Pay, &c. of Militia, Yeomanry, and Volunteer Corps.

39. The three Votes for the Militia, Yeomanry, and Volunteers have been combined in one rather large Vote. Your Committee consider the nature of each of the old Votes, and of the service to which it relates, especially in the case of the Militia, to be so different from the two other Votes and services, that they recommend that the three Votes should remain distinct for the future. Their view is supported by the fact, stated in evidence on behalf of the War Office, that the Militia is no longer regarded as a part of the "Auxiliary Forces," the use of that term being applied only to the Yeomanry and Volunteer Corps.

Q. 1409.

Q. 1431.

Q. 1433–5.

Q. 1410–26.

VOTE 5.—(ARMY).

COMMISSARIAT.

40. Victuals and Clothing have formed one Vote, in the Navy Estimates. It is proposed that the two old Army Votes for Provision and Clothing shall therefore be combined. The effect would be to produce a very large Vote of about 3,500,000*l.*, more than three times the amount of the corresponding Navy Vote. This fact, coupled with two others, namely, the breach of continuity and the amalgamation of the Vote for Clothing Establishments, &c. with services of a different character, seems to outweigh the reason given for the change; and your Committee recommend the retention of the two old Votes. Q. 1827-57.

NUMBER OF VOTES.

41. If these recommendations of your Committee, modifying the scheme referred for their consideration, be adopted, the number of Army Votes will have been reduced from 26 to 18, or to the same number as the Votes for the Navy according to that scheme.

14 May 1890.

FOURTH REPORT.

1890.

THE COMMITTEE of PUBLIC ACCOUNTS have made further Progress in the Matters to them referred, and have agreed to the following FOURTH REPORT :—

NAVY APPROPRIATION ACCOUNT, 1888-89.

PAYMENTS UNDER QUEEN'S REGULATIONS.

1. The Comptroller and Auditor General noticed in his Report two cases of payments which the Queen's Regulations apparently did not authorise. Your Committee accept the explanations offered on behalf of the Admiralty, but suggest that the regulations seem to need amendment to cover the practice in such cases. Navy Appropriation Accounts, p. 151, para. 2; p. 160, para. 16. Q. 1450-1456. 2033-2045.

PAYMENTS TO CONTRACTORS IN MARCH FOR PROPELLING MACHINERY AND SHIPS BUILDING BY CONTRACT.

2. The Public Accounts Committee have frequently in past years, and especially in 1881, 1885, and 1889, called attention to the importance of carefully watching the periods of payments to contractors, so as to spread the expenditure more evenly throughout the year. Last year the Committee called attention to the fact that "out of a total of 603,847 *l.* 3 *s.* 3 *d.*" expended on machinery for propelling, "a very large proportion, namely, "245,170 *l.* 5 *s.* 3 *d.*, was paid in March, and of this amount 97,748 *l.* 6 *s.* 8 *d.* "was paid in the last three days of the financial year." The Committee remarked that "postponements of payments till the end of the financial "year need to be watched with care; and your Committee were assured "by the witness who gave evidence on behalf of the Controller of the "Navy that he agreed with this view. As this is a matter which has been "the subject of repeated Reports for some years past, your Committee "trust that more even payments will be made in future." The Treasury Letter dated 25th September 1889, on the Report just quoted, stated that "My Lords do not understand why these payments should not be spread "throughout the year as evenly as payments for ships building." Public Accounts Committee, Second Report, 1881, paras. 83-84. Second Report, 1885, para. 111. Third Report, 1889, paras. 18, 19, 26. Public Accounts Committee, Third Report, 1889, para. 26. Public Accouts Committee, First Report, 1890. App. 7, p. 29.

App. No. 4.

3. By the table which is appended to your Committee's present Report, it will be seen that, again in the year 1888-89, out of a total of 764,135 *l.* 3 *s.* 9 *d.* expended on machinery for propelling, 254,080 *l.* 11 *s.* 10 *d.* was paid in March; and of this amount 88,502 *l.* 6 *s.* was paid in the last three days of the financial year. Explanations were offered on the part of the Admiralty, which will be found in the evidence; but they do not satisfy your Committee that a system which results in accumulating these payments in the last weeks and days of the financial year, is capable of any good defence.

Q. 1600-1602. 1615-1640. 1674-1682. 1729-1741. 1772-1796.

4. The Admiralty have furnished to your Committee the corresponding figures (which, however, have not yet been the subject of audit and report) for the year 1889-90; these will also be found in the table, which shows that, in each of the three years ending in March 1888, 1889, and 1890 the payments in March for propelling machinery, amounted to more than one-third of the total payments for the year. It will be observed that whereas the payments in March 1888, amounted to 245,170 *l.* 15 *s.* 3 *d.*, those in April were only 7,939 *l.* 8 *s.* 3 *d.*, and that while those in March 1889 were 254,080 *l.* 11 *s.* 10 *d.*, those in April were only 2,079 *l.* 15 *s.*

Q. 1743-5.

Advances to Contractors.

5. Closely connected with this subject is one which has repeatedly engaged the attention of the Public Accounts Committee in past years, namely, that of advances which are made to contractors, although not strictly claimable by them under the terms of their contracts. This subject embraces contracts for other purposes, such as gun mountings, guns, projectiles, &c., besides those to which the payments mentioned in the last paragraphs relate.

Public Accounts Committee, Third Report, 1889, para. 14.

In their Report of last year, the Public Accounts Committee stated their concurrence with the views previously expressed by the Committee in 1883, and by the Treasury in 1888, confining the exercise of the power to make advances to contractors, as far as possible, to "special cases," and defining the conditions which constitute such "special cases;" and they reported as follows: "Subject to the exception already made for special cases, your "Committee strongly disapprove of advances not claimable under contract. "They are irregular in themselves, and are only made to avoid the surrender "of a surplus to the Exchequer." In the Treasury Letter of 25th September 1889, on that Report, the fact that the exception for "special cases" governed the latter of these sentences, as well as the former, was not understood, and the Treasury used words which led the Comptroller and Auditor General to apprehend that the Treasury were not disposed to adhere to the definition of "special cases" which had been laid down by the Treasury Minute, 23rd January 1888, and acquiesced in by the Public Accounts Committee of that year. It appears, however, from the evidence which has been given on behalf of the Treasury, that they adhere to the position which they took up in 1888, and consider that the definition adopted in that year is a good working rule for the Admiralty. Mr. Forwood, the Financial Secretary of the Admiralty, whom your Committee examined at considerable length upon the subject of advances to contractors, accepted this definition.

Para. 19.

Public Accounts Committee, First Report, 1890, App. No. 7, p. 29.

Q. 1802.

Q. 1491-4, 1734-7, and 1803-4.

6. For the future, therefore, is is understood that the exercise of the power of making advances to contractors, which are not claimable under the specific conditions of their contracts, is, as far as possible, to be confined to what have come to be technically known as "special cases."

These so-called "special cases" may be defined as cases which fulfil the following conditions:

(*a.*) Although the instalment is not due, the advance has been really earned.

(*b.*) The work done, for which the contractor cannot claim payment at so early a date, is work which has not been provided for in the Estimates of the following year, but formed part of the authorised programme of the current year, and has in that year been provided for by a grant from Parliament.

Q. 1692-1704.

(*c.*) The work done and the materials used are capable of identification on the premises of the contractor, as having virtually become the property of the Crown.

7. The Public Accounts Committee in 1888 reported that interest should be charged for the period intervening between the date at which the advance is made, and that at which it became legally due. Your Committee hold that this is a good and necessary rule in all cases where a payment is made to a contractor under a contract in which there is no provision for instalments, and where, in the natural course of events, he would not have expected to receive the payment until a date several months later; but it is inapplicable, and was never intended to apply, to certain cases, such as were explained in the evidence, in which the time when the conditions for payment could be fulfilled by the contractor is postponed, not in consequence of any shortcoming on his part, but for the convenience of the Admiralty.

Public Accounts Committee, Second Report, 1888, p. 15.

Q. 1478, 1493–5.

8. In his Report, the Comptroller and Auditor General raised the question whether the time has not arrived when steps could be taken which would render advances to contractors not claimable under their contracts almost wholly unnecessary. He suggested that that end might be attained by the adoption of special forms of contract in those cases in which they are not at present used, with due provision for payment by frequent instalments for defined portions of completed work; and he pointed out that, in the case of contracts for ships and their machinery, the adoption of improved forms of contract, with such a provision for payment by instalments for defined portions of completed work, had caused advances to contractors wholly to disappear in the year 1886–87.

Navy Appropriation Accounts, 1888–9, p. 153.

According to a statement laid before your Committee, on behalf of the Admiralty, the large payments for propelling machinery, &c., in the month of March 1889, amounting to 254,080 *l.* 11 *s.* 10 *d.*, were almost entirely in the nature of payments of instalments due on the completion of specific stages of construction which were certified to have been attained prior to the payment.

Memorandum by Mr. Forwood, App. 3.

Your Committee have taken evidence upon these suggestions of the Comptroller and Auditor General. The Financial Secretary of the Admiralty states that in the case of gun mountings and yard machinery, &c., it is impossible to lay down in the contract what portion of the work shall be completed before an instalment is due. His view is that advances, falling within the definition of "special cases," will be necessary during the execution of contracts for these purposes. These advances would in no instance exceed 80 per cent. of the total value of the work done, 20 per cent. being always held back by the Admiralty.

Q. 1483.

But your Committee are not satisfied that in these cases, and in the case of guns, there is any insuperable obstacle to the adoption of forms of contract providing for payment by instalments for defined portions of completed work.

Q. 1683–8.

They recommend that this subject should be very carefully considered by the Admiralty and by the Treasury, with the object of extending, as far as possible, the system of providing in the contracts for payment by instalments, as in the cases of the hulls of ships and machinery for propelling. It was explained to your Committee that, in some instances, advances upon instalments are necessary, especially where the delay in the fulfilment of the conditions of payment is not the fault of the contractor, but is the act of the department, as for example, when the Admiralty are under the necessity of postponing the final inspection of the work done. But such advances would come under the definition of "special cases." On advances of this character, and on instalments due under the terms of the contract, interest would naturally not be charged to the contractor.

Q. 1689–91.

9. The Comptroller and Auditor General reported on two advances of 13,000 *l.* and 10,000 *l.* respectively to a firm of contractors. In both cases there was no contract at the time of the advance. In the first case, the ingots, on which the advance was made, were diverted from their original purpose, and used in the execution of other customers' orders. The Admiralty were not informed of this proceeding; but the War Office and the authorities at Woolwich received some notice. In the other case, though materials were provided, the manufacture of the guns ordered was afterwards abandoned. These advances were clearly such as your Committee disapprove. The Admiralty offered explanations which will be found in the evidence.

Q. 1603–4.

Q. 1497–1516. 1549–1568. 1605. 1645–1661

Navy Appropriation Accounts, p. 155, para. 8.

10. At the end of the financial year 1889–90, the practice which had prevailed of providing for guns, projectiles, small arms, and miscellaneous warlike stores for Naval Service in the Army Estimates was changed; and, from the 1st of April 1888, the Vote for Naval Armaments has been submitted by the Admiralty as Vote 9 of the Navy Estimates. Consequently your Committee have had, for the first time, to consider in the Navy Appropriation Account for 1888–89 an account for expenditure on armaments for sea service, as distinguished from land service, as well as a report from the Comptroller and Auditor General upon this important change, which, in his opinion, "would have been a marked improvement "upon the system which has hitherto prevailed had it been accompanied "by corresponding changes with regard to the acquisition of, and accounting "for, naval armaments and warlike stores."

Q. 1890.

11. From his report, and from the evidence, it appears that the present practice is as follows. The Admiralty make the payments and record the expenditure; whilst, no the other hand, the War Office makes the contracts, orders the work done at the Ordnance Factories, tests and passes it, and takes on charge the guns and stores through its officer, viz., the Commissary General of Ordnance; and, when the Commissary General issues them for service, the local ordnance officers take them on char ge,and the gunners on board ship account for them to the War Office. From the evidence of Mr. Forwood, the Financial Secretary to the Admiralty, it also appears that the orders are allocated to the Ordnance Factories and to private contractors respectively, at the discretion of the War Office; and that, although the Admiralty are consulted, they are practically not responsible for this allocation of orders and contracts. The fact that stores are delivered, and have been duly passed and taken on charge in the Naval Store Ledger, and the claims of the War Office for work done at the Ordnance Factories are not subject to any independent verification on behalf of the Admiralty, who accept the certificates of the War Office, and do not even ascertain for themselves that the guns and warlike stores for which they pay were ever taken on charge as naval stores.

Q. 1908–9.

12. It was explained to the Committee, on behalf of the Treasury, that they had urged the Admiralty, so far as possible, to be content with the same sort of evidence of expenditure that had satisfied the War Department before the transfer. This arrangement was made with a view to avoid duplication of staff.

Admiralty letter, 19th October 1889 paras. 2–5. Navy Appropriatin Accounts, p. 143.

Under this arrangement, however, the Admiralty have treated the Vote as one administered by the War Office, and have stated that, in the event of the expenditure leading to excess over the estimate, they would not feel responsible.

Q.1901.

Q. 1900.

13. Your Committee ascertained from the Comptroller and Auditor General that he did not regard this mode of administration, and the consequent attitude of the Admiralty, as consistent with the spirit of the Exchequer and Audit Act. Section 22 of that Act contains the following proviso: "Provided always, that it is the intention of this Act that the "Treasury shall direct that the department charged with the expenditure "of any Vote under the authority of the Treasury shall prepare the "Appropriation Account thereof;" and your Committee were informed, on behalf of the Treasury, that it would not be consistent with the Act that the Admiralty should repudiate responsibility for the expenditure under a Navy Vote.

29 & 30 Vict. c. 39, s. 22.

Q. 1903.

Q. 1909, *et seq.*

14. Your Committee received evidence as to many points of detail in which this defective system of administration leads to inconvenient consequences. It is not necessary to dwell upon these points, as some of them have already been referred to an Inter-departmental Committee (presided over by Mr. Forwood), which is considering these subjects.

And as respects other points, and indeed as respects the whole principle at stake, your Committee have been satisfied, by a statement made to them at the sitting subsequent to that at which the evidence already quoted was given, that the present system of administration will be thoroughly reconsidered by Mr. Forwood's Inter-departmental Committee, with a view to securing on the part of the Admiralty that effective responsibility for the

expenditure of the Vote which the Exchequer and Audit Act requires of all Accounting Departments. This statement was made to your Committee on 11th June, on behalf of the Chancellor of the Exchequer, and is of such importance that they quote it *in extenso* as follows :—

"In view of the remarks of the Comptroller and Auditor General in paragraph 8 of his Report on the Navy Appropriation Account, 1888–89, and of the evidence of Mr. Forwood and Mr. Knox, before the Public Accounts Committee of this Session, respecting the unsatisfactory working of the system provisionally sanctioned by the Treasury on the transfer of the Naval Armaments Vote from Army to Navy Estimates in 1888, under which the War Department acts as agent for the Admiralty, in regard to the taking on charge and custody of Naval Ordnance Stores, the Chancellor of the Exchequer proposes that Mr. Forwood's Committee on Naval Warlike Stores should be instructed to consider and report whether it is expedient that the whole or part of the premises and staff now employed by the War Department for the above agency should be transferred to the Admiralty, and whether any other measures are advisable for removing the inconveniences complained of, and for securing, on the part of the Admiralty, that effective responsibility for the expenditure of the Vote which the Exchequer and Audit Departments Act requires of all Accounting Departments." Q. 2007.

15. In the evidence of Mr. Knox, the Accountant General of the War Office, to which the Chancellor of the Exchequer here alludes, he stated that, although there was a fear on the part of the Treasury that a division between the work for the Admiralty and that for the War Office at the Ordnance Factories would lead to additional expenditure, there was a strong opinion at the War Office that the effect would be the reverse ; and he stated, as his own individual opinion, without the slightest doubt, that it would be better to follow the rule laid down by the Exchequer and Audit Act, and make Admiralty officers responsible for work taken over and accounted for on behalf of the Admiralty ; and that he would not be satisfied, if he were at the Admiralty, with the present arrangements under which these duties are performed for them by officers of the War Office. Q. 1997–9.

16. As the whole question will now be reconsidered to the full extent already stated, your Committee refrain from commenting in detail upon the defects of the existing system. They only record their opinion that the present mode of administering the Naval Armaments Vote is not consistent with the provisions of the Exchequer and Audit Act.

CONTRACTS FOR GUNS.

17. The Comptroller and Auditor General called attention in his Report to the use by the War Office of an unsuitable form, that generally used for ordinary stores, in framing a contract for one of the 110-ton guns for Her Majesty's Ship "Victoria." Navy Appropriation Account, p. 157, para. 11.

Consequently the Admiralty have proposed a new form of contract to the War Office. Q. 2008–10.

Your Committee trust that suitable forms of contract for guns will now be introduced.

STORE ACCOUNTS OF THE NAVY.

18. In 1888 the Comptroller and Auditor General, for the first time, reported on these Store Accounts ; and the first point to which he called attention was "the absence of any satisfactory examination by the Director "of Stores of the accounts of his sub-accountants, the storekeepers at the "various dockyards." Navy Appropriation Accounts, 1886–87, p. 182, para. 5.

The Public Accounts Committee thereupon reported, in 1888, that this question was one of considerable importance, and that they would have felt it their duty to enter fully into its bearings had not the subject been referred to a Committee consisting of Mr. Mills, then Treasury Officer of Accounts, and Mr. Waterhouse, of the firm of Price, Waterhouse & Co. Public Accounts Committee Report, 1888, p. xix.

A Report of that Committee, printed in the Appendix of last year's Fourth Report of the Public Accounts Committee, appeared to them to settle his question, as the Treasury and Admiralty had practically accepted Messrs. Mills and Waterhouse's recommendations on this point. Public Accounts Committee, Fourth Report, 1889, para. 15, and Appendix 8.

Navy Appropriation Account, 1888-89, p. 175, para. 1.
Q. 2051-2084.
Q. 2059.

19. It appears, however, from this year's report of the Comptroller and Auditor General on the Store Accounts, and from the evidence which your Committee have received from the Director of Stores, and from Mr. Mills, that practically no steps have yet been taken to carry out these particular recommendations.

Q. 2051-2.
Q. 2052, 4.
Q. 2056.

No comparison was made in 1888-89, and no systematic or sufficient comparison in 1889-90, between quantities and values, that is to say, between the quantities shown in the Storekeeper's ledgers and the quantities represented by the values recorded in the Stock Valuation Accounts. It is true that, by a recent arrangement, two clerks are detached from the Store Office at the Admiralty to make an occasional comparison, or test, of quantity ledger and value ledger. But your Committee are informed by the Comptroller and Auditor General that such an examination is entirely insufficient.

Public Accounts Committee, Fourth Report, 1889, Appendix 8, p. 148.
Also Evidence, 1889, Q. 2712-3.

20. The conclusion of the report of Messrs. Waterhouse and Mills was accepted by the Treasury in their Minute of 2nd July 1889, subject to any remarks that the Admiralty might make on particular recommendations; and the Admiralty apparently accepted the principle of checking quantities of stores by the records of their money value.

Your Committee, therefore, hope that the recommendations of Messrs. Waterhouse and Mills will receive further attention, and that the Store Accounts may be effectively checked by the aid of the Stock Valuation Accounts.

Losses of Naval and Victualling Stores.

Public Accounts Committee, Report, 1888, p. xxi.
Navy Appropriation Account, 1888-89, pp. 175, 184.
Q. 2087.

21. This subject, which was noticed by the Public Accounts Committee in 1888, and especially the question of the conditions under which losses and deficiencies should be written off, is still under the consideration of the Treasury.

Apportionment of Stores between Army and Navy.

Navy Appropriation Account, 1888-89, p. 185 (C. 3).
Q. 2089.
Q. 2094.

22. The basis on which warlike stores have been apportioned between the Army and Navy has been explained on behalf of the War Office. After personal inquiries at the Gun Wharf at Portsmouth, the Comptroller and Auditor General informed your Committee that the basis seemed to him to be very fair and reasonable; but, in his opinion, in which your Committee concur, it would have been desirable to associate naval officers with the army officers, to whom the division of stores at the several stations was entrusted.

Demands from Foreign Yards.

Q. 2105.
Q. 2108-10.

23. Demands for stores from the so-called "Foreign Dockyards" seem not to have received the careful examination which such demands require. The steps which are being taken to diminish this evil were explained to your Committee. They trust that these steps may result in greater care in the preparation of the demands at the foreign yards. But they also recommend that these demands should be subjected to such systematic examination as may be compatible with prompt attention to the wants of the yards. Thus only can undue accumulations of stock and consequent loss be avoided.

Condemnation at Malta of Masts and Tubes.

Q. 2132, 2145.

24. The store regulations require that all stores sent to any establishment abroad should be the best of their kind. But cases in which masts and boiler-tubes sent to Malta were condemned have been reported on by the Comptroller and Auditor General. Explanations were given to your Committee by the Director of Stores, who described measures that are being taken which may be expected to insure compliance with the regulations.

Issues of Cloth to Contractors for Caps.

Navy Appropriation Account, 1888-89, p. 180, para. 10.

25. The Comptroller and Auditor General reported that it appears, first, that since 1882 these issues have been made on a scale in excess of what was required, and secondly, that the re-arrangement of the system of supplying clothing for the Training Service has occupied four years and

a-half, and is not yet completed. The evidence which your Committee obtained, on these points, further shows that the whole question has now been referred to a Committee upon the Uniform of Seamen of the Fleet, and that this Committee's sittings have extended over several months, and will probably go on for a considerable time. Q. 2146.

Your Committee are unable to form an opinion how far these prolonged investigations have been necessary. But they do not see any good reason why, in the meantime, greater accuracy and economy in the issues of cloth should not be introduced. Q. 2151.

ROYAL MARINE DIVISIONS.

26. Steps seem to have been taken to check the tendency to accumulate excessive stocks of clothing and materials at the Marine Divisions. Q. 2163.

27. The question of the scale on which materials are issued for manufacture into clothing will be further reported upon next year by the Comptroller and Auditor General, after an examination of the Pimlico Factory. Q. 2212.

ROYAL OBSERVATORIES AT GREENWICH AND THE CAPE.

28. Store Accounts, including a satisfactory record of the scientific instruments, books, &c., at these observatories, have been asked for by the Comptroller and Auditor General, and should, in the opinion of your Committee, be kept and submitted for his examination. Navy Appropriation Account, 1888-89, p. 182. Q. 2213, 4.

2 July 1890.

FIFTH REPORT.

1890.

THE COMMITTEE of PUBLIC ACCOUNTS have made further Progress in the Matters to them referred, and have agreed to the following FIFTH REPORT :—

ORDNANCE FACTORIES VOTE.

APPROPRIATION ACCOUNT.

1. THE expenses of the Ordnance Factories were, in 1888-89, for the first time provided for separately from the ordinary Army Votes, in consequence of the arrangement to conduct these establishments upon a commercial basis. Q. 751-2.

The principle of this arrangement is that, with the exception of a small sum representing capital charges, the entire cost of the factories is to be borne by the departments and governments which avail themselves of their services. Ordnance Factories Appropriation Account, 1888-89, p. 7, para. 1.

A net vote of 38,000 *l.* only was thus taken for this expenditure, the gross estimate for which was 2,434,000 *l.*; the balance being expected to be defrayed from Army and Navy Votes, and from other sources, such as the Government of India, &c. *Ibid.*

Issues of Army Funds to the Ordnance Factories in anticipation of the Vote.

2. The Comptroller and Auditor General drew attention to the fact that the expenditure upon the Ordnance Factories had been met by issues from Army Balances, in anticipation of a Parliamentary Vote for the expenses of these establishments. *Ibid.*, para. 2.

The War Office admits that expenditure outside the repayment services should, in future years, be deferred "until it has been provided for by "express vote, or by a special Vote on Account." *Ibid.*, p. 13 (A. 3). Q. 758.

Ordnance Factories Appropriation Account, p. 14 (A. 6).

3. It is held by the Treasury that all customers of the Ordnance Factories, namely, the War Office, the Admiralty, the Indian Government and the Colonies "must be prepared to advance money to the factories on account "of their orders;" the Treasury "think it legitimate to regard the "Ordnance Factories as the agents" of the departments, &c., and are of opinion that the application of money from the Army or Navy Votes, "to the purpose of a separate service like that of the Ordnance Factories, "before a vote in respect of that service for the year has been taken, is, at "least, an undue extension of the present system, whereby the passing of "one Army or Navy Vote is held to justify expenditure under others." The Treasury have, therefore, suggested that, "in future years, a Vote on "Account, or the whole Vote, for Ordnance Factories, should be taken at or "before the beginning of each year."

Ibid., p. 16 (A 9).

Q. 760–6.

Q. 770–6.

The Comptroller and Auditor General takes the same view; and your Committee recommend that Parliamentary sanction should be obtained for the estimate, by taking the Ordnance Factories Vote at the commencement of the year, at the same time that the Army Vote for Numbers and Vote 1 are taken. As soon as Parliamentary sanction has thus been obtained, money voted under Army Vote 1 may be advanced by the War Office, to meet expenditure of the Ordnance Factories on account of the Army.

Credit for Reduction of Stores in Estimate but not in Account.

Ordnance Factories Appropriation Account, 1888-9, p. 9, para. 7.

4. The Comptroller and Auditor General called attention to a departure from the arrangement contemplated in the estimate, viz., that from the value of the Ordnance Factories' productions, on account of Vote 12, there should be a deduction, estimated at 100,000 *l.*, in respect of the anticipated use of stores which had been purchased in previous years at the expense of that Vote.

Q. 781, 5, 6.

An increased charge consequently fell upon Vote 12, and a corresponding addition was made to the Appropriations-in-Aid of the Ordnance Factories Vote.

Q. 780.

It appears from the evidence that the former Director General of Ordnance Factories had expressed the opinion that the stock would admit of a reduction to the value of about 100,000 *l.* in the year 1888–89. Hence it was decided to give credit to this extent to the Army Stores manufactured during the year. But the amount of stock in the possession of the factories at the commencement of the year proved insufficient for the reduction that had been contemplated; the benefit in price that it had been intended to give to Vote 12 was therefore not realised.

Your Committee hold that so material a deviation from the estimate, affecting as it does both the votes of the Army and the Ordnance Factories, should have been clearly recorded and explained in the Account.

Credit for Sale of Stores.

Ordnance Factories Appropriation Account, 1888–9, p. 10, para. 9.

Q. 854–68.

5. The question of the correct mode of charging stores, which, not being needed, are transferred from the factories to the Commissary General of Ordnance for sale, is one of the subjects under the consideration of a Departmental Committee. Your Committee therefore only remark that it is irregular to credit the Ordnance Factories Vote with any amount beyond that actually realised by sale.

Errors in Statement of Appropriation-in-Aid.

Ordnance Factories Appropriation Account, 1888–9, p. 10, para. 10.

Ibid., p. 11, para. 11.

Q. 876.

Q. 877.

Q. 994.

6. The Comptroller and Auditor General drew attention in his report to the fact that sums amounting to 79,684 *l.* 0 *s.* 7 *d.* had not been received during the period of the account, although included among the Appropriations-in-Aid, and that a portion of the amount was still outstanding at the date of his report. He also pointed out that a further sum of 1,100 *l.* 4 *s.* 9 *d.*, which had been actually received, had been excluded from the account upon apparently insufficient grounds.

Upon the principle laid down by the Treasury, that the date of receipt should govern the date of credit, the sum of 79,684 *l.* 0 *s.* 7 *d.* should not have been credited, as if received, to Appropriations-in-Aid. It is also admitted that the amount omitted, 1,100 *l.* 4 *s.* 9 *d.*, should have been included in the Appropriation Account.

If these amounts were deducted and added respectively, the account, instead of exhibiting a surplus of 18,036 *l.* 14 *s.* 9 *d.*, would show a net deficit of 60,547 *l.* 1 *s.* 1 *d.*

In the case of an ordinary vote, your Committee would probably have reported that a vote should be taken for this deficiency. But in this case the money thus voted would simply be surrendered to the Exchequer. Your Committee therefore adopt the suggestion made on behalf of the Treasury that the amount in question should be charged against the Accounting Officer until it is realised. The recurrence of a similar irregularity would be rendered impossible by the adoption of the system recommended by the Treasury, under which full advances would be made, in the form probably of a deposit account, by each Department and Government employing the Ordnance Factories.

Q. 888–9.

Q. 890–5.

Q. 997.

Vide supra, para. 3.

Q. 989–93.

ANNUAL ACCOUNTS OF THE ORDNANCE FACTORIES.

FORM OF ACCOUNTS.

7. For the first time, the Comptroller and Auditor General has reported to Parliament on these accounts, in pursuance of the Army and Navy Audit Act, 1889, which directs that accounts shall be prepared and rendered to him in each year for audit, on behalf of the House of Commons, and for report, and that the accounts are to "show the cost of labour employed, "and the value of stores expended in the several Ordnance Factories, and "Manufacturing Establishments of the Army."

52 & 53 Vict. c. 31, s. 1.

The form of these accounts is to be such "as the Treasury from time to "time, direct or approve." Apparently, through an omission, this approval has not been obtained.

Q. 1023–6.

The Comptroller and Auditor General has raised no objection to the general scope of the accounts, except as regards insufficiency of detail in the Indirect Expenditure Statement. To this further reference will be made.

Q. 1003.

Vide infra, para. 9.

Primary Records of the Factory Accounts.

8. It is to these that the Comptroller and Auditor General's test audit has been chiefly directed, especially as regards the detailed allocation of labour and materials to orders. It has been the practice of the "Accountant "and Auditor" of the War Office, acting on behalf of the Secretary of State and under specified instructions, to commence his examination of the Factory Accounts at the second stage of accounting, that, namely, of checking in the Cost Ledger the abstracts of both wages and materials; and the various Superintendents of Factories have been held solely responsible for the whole of the details of allocation of wages and materials.

Q. 998–9.

Ordnance Factories Account, 1888–9, p. 159.

This fact enhances the importance of a full investigation of the questions raised on this part of his audit by the Comptroller and Auditor General. They have been referred by the War Office to a Departmental Committee which is now sitting.

Q. 999–1001.

Your Committee were informed by Mr. Knox, the Accountant General of the War Office, that, after the Report of the Committee presided over by Lord Morley, the Secretary of State is disinclined to incur any further expense in watching the details as to the allocation of expenditure on wages, but would be willing to assent to any improvements which could be effected within the limits of the present outlay. The War Office has been informed by the Comptroller and Auditor General that his contention is that some amendment may probably be found practicable which would not entail additional expense.

Q. 1021.

Ordnance Factories Accounts, 1888–9, p. 176 (G.)

Items of Indirect Expenditure.

9. The Comptroller and Auditor General has called attention to the advantage which would result from a sub-division of large items in the Indirect Expenditure Statement, namely, "Wages not chargeable direct, "205,772*l.*," and "Materials not chargeable direct, 87,583*l.*;" and Mr. Knox stated that some sub-division would certainly be advisable. Your Committee therefore anticipate that this improvement will be introduced.

Ibid., p. 166, para. 20.

Q. 1003.

Q. 1006.

Depreciation of Buildings and Machinery.

Ordnance Factories Account, 1888–9, p. 166, para. 21.

Q. 1007–14.

Q. 1015.

10. The question of the proper mode of treating sums received for depreciation of buildings and machinery was raised by the Comptroller and Auditor General, and was the subject of evidence from him and from representatives of the War Office and Treasury. It appears to require further consideration and is not ripe for decision.

Comparison of Cost Results.

Ordnance Factories Account, 1888–9, p. 167, para. 24.

Q. 1016.

11. The Comptroller and Auditor General pointed out in his Report that the cost results set out in the "Production Statement" are the point to which his audit is ultimately directed, and that if these results are proved to be substantially correct, a standard is established by which Parliament might hope, by comparative test with outside prices, to judge of the economical working of the Army Manufacturing Establishments. At present he has not the means of establishing comparisons on behalf of Parliament.

It seems to be worthy of consideration how far such comparisons could be usefully instituted.

Transfers, Semi-Manufactures, and Production Ledgers.

Ordnance Factories Account, 1888–9, pp. 167, 8, paras. 25, 26, 28, 29; p, 170, para. 43.

12. Regarding these points, the questions raised by the Comptroller and Auditor General will be considered by the Departmental Committee already mentioned.

Stocktaking.

Q. 1060.

Q. 1130.

Q. 1071.

Q. 1075–6, 1119.

13. The balance of stores in stock on the 31st March 1889 is given in the Accounts as 388,981*l.* 4*s.* 7*d.* Your Committee have been informed that this value is fairly trustworthy, and that, considering that test stocktaking goes on continually, it may be taken to be right within 15 per cent.; that it is not the duty of the Comptroller and Auditor General to take stock; and that a complete stocktaking, such as the Director General of the Ordnance Factories would like to institute, would, in his opinion, be a formidable task, and would involve not only great expense, but also the closing of the Factories for at least a week.

ANNUAL ACCOUNTS OF THE ROYAL ARMY CLOTHING FACTORY.

Q. 1141–4.

14. Under the Army and Navy Audit Act, 1889, these Accounts also have been submitted to the Comptroller and Auditor General.

Owing to the necessarily late period of the year when his audit of Army Manufacturing Accounts commenced, a test examination of the Clothing Factory Account proved impossible. But he has made a personal inspection of the books and accounts with a view to a test examination of the Accounts for 1889–90 at an early date.

DOCKYARD EXPENSE AND MANUFACTURING ACCOUNTS.

Q. 2246–7.

52 & 53 Vict. c. 31, s. 1.

15. Although the results of a test examination of these Accounts by the Comptroller and Auditor General were laid before Parliament and submitted to the Public Accounts Committee in 1888 and 1889, this is the first occasion on which he has reported on these Accounts under statutory powers, in consequence of the Act passed in the last Session. That Act directs that "Accounts, showing the distribution and cost of labour "employed, and the value of Stores expended in the several Government "Dockyards and Manufacturing Establishments of the Navy, in and out of the United Kingdom," shall be prepared and rendered to the Comptroller and Auditor General annually, and shall be examined by him on behalf of the House of Commons, "with reference to the Programme of Ship-"building and other work for which money has been provided, either by "special Act, or out of money appropriated for Navy Services by an Appro-"priation Act," and that he shall report on these Accounts.

Distributive Statements and Programme of Ship-building.

16. These Statements and a Programme having been introduced into the Navy Estimates for the year 1888–89, in the hope that Parliamentary control could in future be exercised over the use as well as upon the purchase of materials, and over the particular services upon which labour is employed, it has now become possible to compare the corresponding actual expenditure of the year, in connection with ship-building, repairing, and the like, with these Statements. Q. 2248–9.

Scope of Audit.

17. The test audit having commenced at a late period of the year, it has only been applied to the Chatham, Devonport, and Portsmouth Dockyards; but, in future years, all the Home Dockyards will come under examination. Q. 2250–1.

Steam Reserve Labour not Charged to Ships, &c.

18. The Comptroller and Auditor General in his Report called attention to the fact that the value of the labour of certain seamen pensioners, who are a distinct body of men, employed under the Captain of the Steam Reserve, is not charged to the ships and services upon which they are engaged. Expense Accounts, 1888–9, p. 296, para. 4.

Your Committee have been informed that the questions raised by a communication from the Comptroller and Auditor General to the Admiralty are still under their consideration with a view to an early decision. Q. 2252–8

Issues of Stores to Captain of Steam Reserve.

19. When Stores have been issued from the Storekeeper's charge to the Captain of the Steam Reserve, in order to be laid apart for future use, it is desirable, as the Comptroller and Auditor General suggested in his Report, to keep touch with those stores. The Admiralty propose to do this by means of Store Accounts; and a scheme is being prepared with that object. They propose, further, to secure a proper verification by annual survey of both the quality and quantity of stores thus laid apart. Your Committee look to the Comptroller and Auditor General to report, after experience of its working, as to the adequacy of this scheme. Expense Accounts, 1888–9 p. 296, para. 6. Q. 2259–62.

Stores Returned from Ships.

20. Respecting the criticisms of the Comptroller and Auditor General upon the mode in which stores returned from ships are re-valued, and a depreciation has, in some cases, been debited to individual ships, it has been admitted, on behalf of the Admiralty, that inaccuracies have resulted, and that a change of practice should be introduced. The Comptroller and Auditor General will, doubtless, if necessary, report upon this subject again in a subsequent year. Expense Accounts, 1888–9, p. 297, para. 8. Q. 2263–8.

Foreign Yard Accounts.

21. In each of the three years during which the Comptroller and Auditor General has examined the Expense Accounts he has commented on the unsatisfactory state of the Foreign Dockyard Accounts. Your Committee learn that the Director of Dockyards and the Inspector of Dockyard Accounts have already visited Malta and Gibraltar, and are about to visit other Foreign Yards, in order to suggest amendments. Your Committee have not, therefore, inquired into the details of this subject; but its importance leads them to remark that improvement should be effected without any avoidable delay. Expense Accounts, 1888–9, p. 298–391, paras. 10, 18, 20, 23. Q. 2272–4.

Manufacturing Accounts.

22. The comments of the Comptroller and Auditor General upon the Manufacturing Accounts are under consideration by the Admiralty, and he informs your Committee that he has reason to expect amendment. Expense Accounts, 1888–9, p. 298–9, paras. 11–17. Q. 2275–6.

Programme and Performance (Shipbuilding, Repairing, &c.).

Expense Accounts, 1888-9, p. 300, paras. 20, 21.
Q. 2277-80.

23. In his Report the Comptroller and Auditor General made a contrast between the estimated and the actual expenditure, and analysed the differences. His suggestions for certain improvements and explanations in the returns and accounts furnished for audit are accepted by the Admiralty.

Omission of the Values of Lands, Buildings, and Machinery from the Accounts.

Expense Accounts, 1888-9, p. 301, para. 27.
Q. 2283-4.
Q. 2282.
Q. 2286-9.
Q. 2312.

24. The Report of the Comptroller and Auditor General called attention to the fact that the Values of Lands, Buildings, and Machinery have been omitted from the Accounts for 1888–89. He had ascertained that the Admiralty did not think it worth while to go to great expense in obtaining a professional valuation. Moreover, the Admiralty appear to hold that a revised departmental valuation would be unreliable. The Comptroller and Auditor General is of opinion that as the Admiralty have skilled officers attached to the Works Department at most of the Dockyards, their services might be employed in order to obtain an approximate valuation, similar to that which in the Ordnance Factory Accounts serves as a basis for the distribution of depreciation charges among the results of manufacture.

Your Committee deem the point thus raised to be one deserving careful consideration.

Works Accounts, Vote 1 .

Q. 2313-17.

25. Explanations were given to your Committee of the exceptional circumstances under which large accumulations of surplus stock occurred towards the close of certain extension works at Portsmouth and Chatham. The Admiralty intend to use the surplus stock for other purposes.

VICTUALLING YARD MANUFACTURING ACCOUNTS.

Q. 2318.
Public Accounts Committee, Fourth Report, 1889, para. 30.
Q. 2319-26.

26. The Victualling Yard Manufacturing Accounts were discontinued for some years, but have been re-instituted in 1888–89, in accordance with the opinion of the Public Accounts Committee, 1889, that "some Accounts of "this nature should be rendered in future, but not necessarily in so elaborate "a form as those of the Shipbuilding Dockyards."

The Admiralty have limited these Accounts to purely manufacturing operations, which cover an extent of about 79,000 *l.* out of a total of about 1,200,000 *l.* included in Vote 2 for the Navy. The Comptroller and Auditor General has raised the question whether the ground thus covered is sufficient. But as the Admiralty point to the expense of rendering fuller accounts, your Committee suggest that the subject should be considered by the Treasury before it comes before the Public Accounts Committee next year.

Cooperage Balance Sheet.

Victualling Yard Accounts, 1888-9, p. 19, paras. 7, 8, 9, 10.
Q. 2327.

27. Several defects in the Cooperage Balance Sheets were reported upon by the Comptroller and Auditor General. Your Committee have been informed that the subject is being considered by the Admiralty.

Repair Work not included in Manufacturing Balance Sheets.

Victualling Yard Accounts, 1888-9, p. 20, para. 11.
Q. 2328-31.

28. With regard to the comments of the Comptroller and Auditor General on the omission of repair work from the Manufacturing Balance Sheets, your Committee understand that the Admiralty will consider whether his views can be met.

Explanation of Differences in Results of Manufacture.

Victualling Yard Accounts, 1888-9. p. 21, para. 15.
Q. 2339.

29. On the suggestion of the Comptroller and Auditor General, the Admiralty have agreed in future to introduce into the Annual Accounts submitted for audit explanations of differences in the results of manufacture.

Valuation of Stock.

Victualling Yard Accounts, 1888-9, p. 21, para. 17.
Q. 2343-4.

30. The errors in valuation of the remains of Stock at 31st March 1889, pointed out by the Comptroller and Auditor General in paragraphs 17, 18, 19, of his Report, are admitted by the Admiralty, and greater accuracy in future years is anticipated.

IMPERIAL DEFENCE ACT, 1888 (NAVAL SECTION).

AUSTRALASIAN AGREEMENT.

31. Your Committee have considered the Report of the Comptroller and Auditor General on the first account rendered under this Act, which provides that "the Treasury shall from time to time issue out of the Consolidated "Fund, or the growing produce thereof, such sums, not exceeding in the "whole the sum of 850,000 *l.*, as may be required by the Admiralty for the "purpose of building, arming, and completing for sea the vessels mentioned "in Articles VI. and VII. of the Australasian Agreement," which is set forth in the First Schedule of the Act. The sums so issued are to be "treated as an advance," and are to be "repaid to the Consolidated Fund out "of the moneys annually provided by Parliament for Naval Services . . . "with interest at 3 per cent.," within 12 years from the end of the year of the first issue. Q. 2215, 16. 51 & 52 Vict. c. 32, s. 2.

By Article IX. the Agreement is "to become actually binding . . . so "soon as the Colonial Legislatures shall have passed special appropriations."

It appears from the evidence given to your Committee that these Acts have been passed by the various colonies which were parties to the Agreement, with one exception. Q. 2217. Q. 2234–7.

In the case of Queensland it is understood that the necessary legislation will again be introduced, with a probability of success, in the Legislative Council.

Interest Payable by the Colonies.

32. By Article VII. of the Agreement the Colonies are to pay "interest "at 5 per cent. on the first and prime cost of these vessels, such payment "not to exceed the annual sum of 35,000 *l.*"

It appears that originally the Admiralty expected to spend not more than 700,000 *l.* And the full interest at 5 per cent. would have been covered by this maximum of 35,000 *l.* But the estimate was subsequently increased to 850,000 *l.*, and the whole of this sum is being expended. The Comptroller and Auditor General noticed in his Report that, in that case, the payment by the Colonies of 35,000 *l.* will represent a rate of interest of about 4 *l.* 2 *s.* 4 *d.* per cent. instead of 5 per cent. Q. 2224. Q. 2226.

GREENWICH HOSPITAL.

CAPITAL AND INCOME ACCOUNTS.

CIVIL SERVICE APPROPRIATION ACCOUNTS.

STATEMENTS OF TOTAL AND NET COST.

33. These approximate statements appear at the end of the volume of Accounts, in a form which carries out the views expressed by the Public Accounts Committee last year. Civil Service Appropriation Accounts, 1888–89, p. 604–612. Public Accounts Committee, Fourth Report, 1889, para. 31.

CLASS I.

VOTE 9.—REVENUE DEPARTMENT BUILDINGS.

34. The Comptroller and Auditor General pointed out, in his Report, that an attempt accurately to adjust expenditure between Post Office Buildings and Telegraph Buildings, for statistical purposes, had led the Office of Works into a breach of the statutory requirement that the Account "shall exhibit sums which may have actually come in course of "payment" within the financial year. Civil Service Appropriation Accounts, 1888–89, p. 45. Exchequer and Audit Act, 1866 s. 24.

The inclusion in the Account of amounts paid in any anterior period is obviously illegal. A note appended to the Account would sufficiently explain any adjustment that should be made for statistical purposes.

From the evidence on this subject, it appears that the division of expenditure between two groups of Sub-heads of this Vote (Post Office Buildings, Sub-heads K. to O., and Post Office Telegraph Buildings, Sub-heads P. to S.) is of an arbitrary nature. The building on which money is Q. 2378–9. Q. 2389.

expended under a Post Office Sub-head is the same on which money is spent under a Telegraphs Sub-head.

Q. 2396–b. Your Committee recommend that the Treasury should consider whether the present division of Post Office and Telegraphs Buildings expenditure should be maintained, or the corresponding Sub-heads of the two groups should be amalgamated.

Vote 25.—Public Buildings, Ireland.

Q. 2422–6. 35. A charge of 604 *l.*, included in this Account, cannot be allowed; it was not incurred till long after the close of the financial year.

CLASS II.

Vote 8.—Board of Trade.

36. A charge of 6 *l.* 4 *s.*, for a Court of Inquiry, which was not constituted according to the terms of the Merchant Shipping Act, was recommended for disallowance by the Comptroller and Auditor General. But the payment may be admitted, after the explanations given to your Committee.

Q. 2431–3.

Vote 14.—Land Commissioners for England.

Q. 2456. 37. Your Committee are informed that the "Expenses Repayable" outstanding have been reduced, during the year 1889, to less than 8,000 *l.* In the Account, to 31st March 1889, they were stated at 11,686 *l.* 2 *s.* 10 *d.*, of which 7,486 *l.* 16 *s.* 5 *d.* was on account of advances under the Extraordinary Tithe Redemption Act.

Vote 15.—Local Government Board.

Public Accounts Committee, Fourth Report, para. 37.
Q. 2437. 38. The anticipation of the Comptroller and Auditor General, mentioned in last year's Report of the Public Accounts Committee, that considerable economies would result from the reforms undertaken by the Local Government Board as regards travelling expenses has been satisfactorily realised.

Vote 27.—Mercantile Marine Fund.

Public Accounts Committee, Report, 1887, para. 31; Second Report, 1888, p. 4; Fourth Report, 1889, para. 39.
Q. 2459.
Q. 2460. 39. A great improvement on the condition of this Fund in previous years deserves notice. The deficiency of income, as compared with expenditure, came down in 1888–89 to 4,240 *l.* 1 *s.* 1 *d.*, and your Committee are informed that, in the Account ending March 1890, a surplus of about 20,000 *l.* will be shown. There is still a debt of 200,000 *l.* to the Admiralty (Greenwich Hospital Funds), the loan having been made in August 1886, for 10 years.

Q. 2461. 40. The five years, for which certain financial arrangements were made between the Treasury and the Board of Trade, have terminated. Your Committee learn that the report of a Departmental Committee on this subject, among others, affecting the Mercantile Marine Fund, is under the consideration of the Board of Trade.

Q. 2462. 41. A new form of Account has been prepared by the Treasury, and will be communicated to the Board of Trade and the Audit Office.

Public Accounts Committee, 1889, Fourth Report, para. 40.

Civil Service Appropriation Accounts, 1888–9, p. 174, para. 6.
Q. 2469–76. 42. The Comptroller and Auditor General reported that a disused lighthouse had been let by the Trinity House Corporation for the last 26 years, and that the rent had not been paid into the Mercantile Marine Fund. The explanations offered by the Accounting Officer of the Board of Trade will be found in the evidence, as well as the satisfactory statement that, in this and other similar cases, the rents in question, including those for past years, will be handed over to the Fund.

Vote 39.—Public Works Office, Ireland.

Civil Service Appropriation Accounts, 1888–9, p. 210, 215.
Q. 2516–24.
Q. 2521. 43. The circumstances under which a sum of 7,500 *l.* was advanced to the Cork and Muskerry Light Railway, before the conditions of the Treasury had been fulfilled, were reported upon by the Comptroller and Auditor General, and inquired into by your Committee. The conditions have since been fulfilled.

CLASS III.

Vote 3.—Supreme Court of Judicature.

44. The question of the scale of travelling expenses allowed to Visitors of Lunatics has been in a condition so unsettled that the Comptroller and Auditor General reported that the Order of 6th March 1876, under which they have been paid, no longer affords satisfactory authority for the allowances. No reply has been received from the Lord Chancellor to a suggestion made by the Treasury in December last for the solution of the difficulty. Your Committee trust that the scale may now be settled without any avoidable delay.

Civil Service Appropriation Accounts, 1888–9, p. 238–9.
Q. 2528–30.

Vote 12.—Prisons, England and the Colonies.

45. Your Committee are assured that the work of dealing with the Prison Charities by Schemes is practically complete.

Q. 2533–6.
Public Accounts Committee, 1888, Second Report, p. 5.

Vote 27.—Irish Land Commissioners.

46. The Accounting Officer has given an assurance that the Commissioners, as well as himself, will do all in their power to avoid the recurrence of irregularity in rendering accounts and information to the Comptroller and Auditor General by the proper time.

Q. 2551.

Vote 30.—Constabulary of Ireland.

47. The question of the legality of the quasi-permanent employment of members of the Royal Irish Constabulary out of Ireland has been raised by the Comptroller and Auditor General. Your Committee do not feel satisfied that the reply which he received from the Inspector General of Constabulary meets the legal point; and they suggest that it should be submitted for the opinion of the Law Officers of the Crown.

Civil Service Appropriation Accounts, 1888–9, p. 317, para. 8.
Civil Service Appropriation Accounts, 1888–9, p. 318 (B.)
Q. 2552–4.

CLASS IV.

Vote 1.—Public Education (England and Wales).

48. In cases where a "special grant" of 10 *l.* or 15 *l.* is made, because the population falls below the limit of 300 or 200, the mode of ascertaining the actual population seems sometimes to be uncertain in its operation. The Comptroller and Auditor General reported, and your Committee received evidence, as to three cases of error, one of which results in the disallowance of a grant of 10 *l.* Your Committee are of opinion that a revised regulation is needed, in order to lay down the principles on which the population should be ascertained, and on which a deduction may be made, for example, where an institution, which contributes nothing to the school population, brings the local census above the limit for a "special grant."

Civil Service Appropriation Accounts, 1888–9, p. 341.

Vote 2.—Science and Art Department for the United Kingdom.

49. Attention has been called by the Comptroller and Auditor General to the circumstance that payments have been made without deduction in respect of the successes at examinations of students in subjects such as mathematics, chemistry, &c., by the Science and Art Department, and also in similar subjects by the Intermediate Education Commissioners, Ireland. The matter was considered in 1878, by the Lord President and the Vice President, and has been again referred to them. The decision arrived at on both occasions has been that the funds received by a school out of the Irish Church Surplus should be treated in the same way as an endowment is treated in England. Your Committee are prepared to accept this view.

Q. 2577–2584.

50. It is understood that the regulations as to the requisite attendances of art students will in future be strictly observed.

Q. 2585.

VOTE 10.—EDUCATION, SCOTLAND.

Q. 2593–2601. Q. 2601. Letter. 51 Reference has again been made to some irregularity in the payments to Mr. Todd. The matter has had the attention of the Treasury with a view to some adjustment, and under the peculiar circumstances, your Committee concur with the Treasury that the disallowance of 40 *l.* 6 *s.* 2 *d* against Mr. Craik may be removed.

CLASS V.

VOTE 1.—DIPLOMATIC SERVICES.

Q. 2610–2617. 52. A new Sub-head appears under this Vote: repairs to the Legation House at the Hague, 520 *l.* These repairs have been vouched; they have been undertaken at the cost of the Minister at the Hague for the time being, whose rent allowance will be reduced from 400 *l.* to 333 *l.*, until the amount is repaid. The Treasury have treated it as a final payment, and have charged it to the Diplomatic Services Vote, and not against the Diplomatic Consular Buildings Vote, because the Foreign Secretary and not the First Commissioner of Works was responsible. The circumstances were special, and your Committee do not think it necessary to raise an objection to the course that has been adopted.

VOTE 6.—SOUTH AFRICA AND ST. HELENA.

Q. 2636. 53. A balance of 3,000 *l.* due at the close of 1888, on the original grant from the Exchequer to Zululand has now been repaid.

Q. 2637. 54. The financial control of Bechuanaland is stated to be in an unsatisfactory condition. This subject should have the attention of the Colonial Office and of the Treasury.

CLASS VI.

VOTE 1.—SUPERANNUATION, &c.

Q. 2639–2657. 55. In the case of the pension of Sir Francis Sandford, the Comptrollerand Auditor General has reported for disallowance a sum of 164 *l.* 16 *s.* 8 *d.* as not properly chargeable to the Vote, inasmuch as a retrospective effect appears to have been given to a Treasury Warrant. Your Committee have considered the views laid before them by the Treasury, and have decided under the circumstances to admit the payment.

Q. 2658–2693. 56. In the case of Mr. Daniel O'Sullivan, a pension of 277 *l.* 10 *s.* was granted to him, as late Professor in Marlborough-street Training College, although he was only styled Assistant Professor. The Treasury hold that the two offices are identical so far at least as the interpretation of the Treasury Warrant is concerned. Your Committee accept the view put forward by the Treasury. The title of Assistant Professor has now been abolished.

Q. 2694–2717. 57. Objection has been raised to the view of the Treasury with respect to the pension of Mr. Clifford Lloyd, in whose case a period of service in Egypt was allowed to count towards his pension, but your Committee do not insist upon disallowance.

Q. 2718. 58. The case of Mr. James A. Harrison, who had a claim upon the Mint Compassionate Fund, and whose pension has now come upon the Vote, is noticed by the Comptroller and Auditor General; but he does not suggest disallowance.

Q. 2724. 59. An overpayment of 9 *s.* 2 *d.* to Mr. Joseph Bowyer has been refunded.

Q. 2725. 60. The pension of 40 *l.* to Mr. Charles John Irving has been again reported as an irregular payment. Your Committee do not disallow it.

Q. 2772. Q. 2773. Q. 2775. 61. Several small over-payments have been made in error but are not recoverable. As further over-payments will not arise from these errors, your Committee admit the payments.

REVENUE DEPARTMENT.—CUSTOMS.

Q. 2802. 62. An error has occurred in the discharge of some "preferable men" at Cardiff. They had been 10 years in the service, and were then discharged without notice, but with a gift of 22 days' pay, without work being done for

this period and without Treasury authority for a special gratuity. The payment was clearly irregular. After full inquiry your Committee are not prepared to disallow it.

INLAND REVENUE.

63. Some repayments of income tax to the landlords in the Highlands are held by the Comptroller and Auditor General to be inconsistent with Act 23 Vict. c. 14. The matter is not very clear, and the system of refunding over-payments might with advantage be considered, with a view to more simplicity and regularity of account. Q. 2830.

POST OFFICE.

POST OFFICE PACKET SERVICES.

POST OFFICE TELEGRAPHS (CAPITAL ACCOUNT).

WOODS, FORESTS, &c.

CONSOLIDATED FUND.

LOCAL LOANS FUND.

CIVIL CONTINGENCIES.

TREASURY CHEST.

CHELSEA HOSPITAL.

MILITARY FORCES LOCALIZATION.

23 July 1890.

TREASURY MINUTE ON THIRD REPORT.

Treasury Chambers, 7 August 1890.

My Lords have given their attentive consideration to the Third Report of the Committee of Public Accounts, dated 14th May 1890, which deals with the re-arrangement of Votes made in the Civil, Army, and Navy Estimates for 1890–91.

They agree with the Committee in holding—

(1.) That whenever there is reason for maintaining Parliamentary control to the extent of requiring that any excess on the money granted by Parliament for any particular object or service should be submitted to the House, provision should be made for that service, as heretofore, in a separate Vote.

(2.) That it is very desirable, from the point of view of Parliament, that there should be great facility for comparing one year's outlay on any head of expenditure with that of other years; and, in consequence, that when a general re-arrangement of Votes is adopted for the purpose of simplifying the Estimates, great care should be taken to keep the contents of old Votes as far as possible intact.

The Committee rightly interpret the Treasury to be unwilling, unless sufficient reason is given, to reduce by amalgamation the number of Sub heads in a Vote.

My Lords acknowledge the force of the Committee's argument in favour of entrusting, as far as possible, the duty of accounting for Votes to the officers more immediately associated with the administration of the service for which the money is voted.

The moderation of the changes made in the current estimate as compared with larger schemes which have been suggested is recognised by the Committee, and my Lords need only refer to those cases in which the Committee recommend an alteration in the scheme laid before them.

CLASS I.

Vote 3.—1. Public Buildings, Great Britain.

My Lords accept the suggestion of the Committee that the provision for the Houses of Parliament should continue to be made in a separate Vote, and that the rest of Vote 3 should follow after the other Votes for Buildings in Great Britain, and should be named "Other Public Buildings, Great Britain."

CLASS II.

Vote 32.—2. Lord Lieutenant and Chief Secretary.

My Lords will retain in distinct Votes the provision to be made (1) for the Lord Lieutenant's Household (2) for the office of the Chief Secretary.

CLASS III.

Vote 3.—3. Supreme Court of Judicature and Land Registry.

My Lords will maintain the Land Registry as a separate Vote, which however, will be accounted for in future, as in 1890-91, by the Assistant Paymaster General for Supreme Court business.

CLASS IV.

Vote 6.—Learned Societies.

My Lords concur in the suggestion that the Vote should in future be designated "Scientific Investigation, &c. (United Kingdom)."

The recommendations of the Committee which my Lords have thus accepted cannot be completely carried into effect in the present year, the Estimates for which have been already presented, and in part voted. My Lords, however, will instruct the officers who account for the Votes amalgamated with others in the Treasury Scheme, but to be retained as separate Votes in future Estimates, that no excess upon totals of the Sub-heads representing those services will be permitted, and that those groups of Sub-heads are to be treated as practically separate Votes. Thus practical effect will be given to the recommendations of the Committee in the present financial year.

The reduction in the number of Civil Votes, as now approved, suggests the consideration of the present practice of this Department in sanctioning the application of savings upon some subheads of a Vote to meet excesses upon others. This subject is referred to in paragraphs 4 and 5 of the Report now before the Board; and my Lords observe with satisfaction that the Committee recognise the necessity of such transfers being made at the discretion of the Treasury.

ARMY ESTIMATES.

The changes introduced into the arrangement of these Estimates for 1890-91, are as follows:—

1. The combination of the four Votes for Pay, Chaplains, Prisons, and Reserves into a single Vote.
2. The union of the three Votes for Militia, Yeomanry, and Volunteers.
3. The conjunction of Provisions and Clothing in a single Vote.
4. The grouping of the nine Non-effective Votes into three, representing respectively Officers', Soldiers', and Civil Pensions.

The only one of these four changes which the Public Accounts Committee wholly approve is the last mentioned. They recommend that prisons should be separated from the General Pay Vote, as in past years, and that five separate Votes should be taken for—

Militia;
Yeomanry;
Volunteers;
Provisions; and
Clothing.

My Lords have received a letter from the War Office, dated the 24th ultimo, in which Mr. Secretary Stanhope defends all the changes that have been made in the Army Estimates, except the classification of the Militia as an auxiliary Force.

If their Lordships are not mistaken, however, he is willing to accept the recommendation of the Committee on all points but one, viz., the re-separation of Prisons from the Pay Vote.

My Lords think that there is much force in the argument of the Secretary of State that the Army Prisons Vote differs from that for Navy Prisons in the fact that it consists exclusively of the pay of the prisons staff, and a few other charges akin to such as are already provided for in the Pay Vote, whilst the Navy Prisons Vote comprises the subsistence and clothing of prisoners and other charges which could not be properly placed in the Navy Wages Vote. Accordingly the Army Vote can be converted in its integrity, without any loss of continuity or of facility of comparison with previous years, into a group of subheads in the Army Pay Vote corresponding in character to other groups of subheads already to be found in that Vote; whilst, on the other hand, the Navy Prisons Vote, if not maintained as a separate Vote, would have to be merged into a variety of other Navy Votes.

On the whole, my Lords think the best course will be to follow the recommendation of the Committee in regard to the Militia, Yeomanry, Volunteers, Provisions, and Clothing Votes, but to retain Army Prisons in the Pay Vote until the Committee have had an opportunity of again considering their recommendation regarding that service, upon the fuller explanation which the War Office will doubtless lay before them.

NAVY ESTIMATES.

My Lords are glad to see that the Committee approve of the only changes made in the arrangement of these Estimates for 1890-91, viz:—

1. The merging of the Divine Service Vote into various others, chiefly Vote 1.
2. The reduction of the Non-Effective Votes from five to three.

Let the necessary communications be addressed to the several Departments:—

Write to the First Commissioner of Works.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit, for your information, copy of paragraphs 12—14 of the Third Report of the Committee of Public Accounts, 1890, relative to the rearrangement in the Civil Service Estimates for 1890–91 of the Votes under your charge as Accounting Officer.

My Lords have accepted the suggestion of the Committee that the provision for the Houses of Parliament should continue to be made in a separate Vote, and that the rest of Vote 3 should follow after the other Votes for Buildings in Great Britain, and should be named "Other Public Buildings, Great Britain"; and they request that this arrangement may be followed in preparing the Estimates for 1891–92.

I am, &c.

Write Chief Secretary for Ireland.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you, to be laid before His Excellency the Lord Lieutenant, copy of the 23rd paragraph of the Third Report of the Committee of Public Accounts, 1890, respecting the amalgamation of the Votes for the Lord Lieutenant's Household and the Chief Secretary's Office, under the head of the Vote for " The Lord Lieutenant of Ireland and Chief Secretary " in the Civil Service Estimates for 1890–91.

In view of the remarks of the Committee, my Lords propose to retain in distinct Votes the provision to be made (1) for the Lord Lieutenant's Household, and (2) for the office of the Chief Secretary ; and they request that this arrangement may be followed in the preparation of the Estimates for 1891–92.

I am, &c.

Write Assistant Paymaster-General, Royal Courts of Justice.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit, for your information, copy of paragraph 25 of the Third Report of the Committee of Public Accounts, 1890, respecting the amalgamation of the Votes for the Supreme Court of Judicature and for the Land Registry respectively in the Civil Service Estimates for 1890–91.

In view of the remarks of the Committee, my Lords will maintain the Land Registry as a separate Vote, but they propose that the Vote should be accounted for by you in future, as in 1890–91.

I am, &c.

Write the Vice-Registrar, Land Registry.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit, for your information, copy of paragraph 25 of the Third Report of the Committee of Public Accounts, 1890, respecting the amalgamation of the Votes for the Supreme Court of Judicature and for the Land Registry respectively in the Civil Service Estimates for 1890–91.

In view of the remarks of the Committee, my Lords will maintain the Land Registry as a separate Vote ; but they propose that the Vote should be accounted for in future, as in 1890-91, by the Assistant Paymaster-General for Supreme Court business.

I am, &c.

Write Under Secretary of State, War Office.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you, to be laid before the Secretary of State, copy of paragraphs 34, 35, 36, 38, 39, 40, and 41 of the Third Report of the Committee of Public Accounts, 1890, dealing with the re-arrangement of the Army Estimates for 1890–91, together with a copy of the corresponding portion of the Treasury Minute on the subject of the Committee's Report.

I am, &c.

Write the Secretary to the Admiralty.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you, to be laid before the Lords Commissioners of the Admiralty, copy of paragraphs 34 to of the Third Report of the Committee of Public Accounts, 1890, respecting the changes made in the arrangement of the Navy Estimates for 1890–91, viz. :—

1. The merging of the Divine Service Vote into various others, chiefly Vote 1.
2. The reduction of the Non-effective Votes from five to three.

Their Lordships of the Admiralty will share the satisfaction of my Lords that the above changes have been approved by the Committee.

I am, &c.

Write the Comptroller and Auditor General.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit, for your information, copy of the Treasury Minute upon the Third Report of the Committee of Public Accounts, 1890, respecting the re-arrangement of Votes in the Army, Navy, and Civil Estimates for 1890–91.

I am, &c.

TREASURY MINUTE on SECOND, FOURTH, AND FIFTH REPORTS (so far as relates to Army and Navy Accounts).

Treasury Chambers, 10 January 1891.

MY Lords read the Second, Fourth, and Fifth Reports of the Committee of Public Accounts, 1890, upon the Accounts hereinafter referred to, for the year ended 31st March 1889, and direct that the following letters be written thereon :—

I. Write to the Financial Secretary, War Office.

Sir,

THE Lords Commissioners of Her Majesty's Treasury request you to submit to Mr. Secretary Stanhope the enclosed copy of the Second Report of the Public Accounts Committee, 1890, of paragraph 22 of their Fourth Report, and of paragraphs 1 to 14 of their Fifth Report, relating to Army and Ordnance Factory Accounts for 1888–89, together with the following remarks thereon.

SECOND REPORT.

ARMY APPROPRIATION ACCOUNT.

Par. 1. *Payments by India for Home Effective Charges.*

My Lords have received no report from Lord Northbrook's Committee on this subject since that of 22nd July 1889, dealing with the years 1885–86, and 1886–87.

Par. 2. *Indian Non-Effective Charges.*

My Lords would inquire whether the actuarial calculations for 1889–90 have been completed.

Par. 3. *Vote A., Numbers.*

The Secretary of State will observe that the Committee desire the continuance of the comparisons hitherto made by the Comptroller and Auditor General between the estimated and actual numbers of men on the Home and Colonial establishments and serving in India, respectively.

Pars. 4–6. *Monthly Pay Lists.*

3546/89. 6325/90. The Committee suggest a re-consideration of the question whether only actual payments to the men are to be included in the Appropriation Account, instead of including the full amounts carried to the credit of the men in the pay lists whether paid or not.

The question was discussed before the Public Accounts Committee in 1881, 1882, and 1884, and an opinion of the Law Officers of the Crown was obtained in favour of treating credits to soldiers as actual payments.

Moreover, in 1884, Parliament, sanctioned by Section 14 of 47 & 48 Vict. c. 62, the acceptance of the certificates of the paying officers in lieu of the receipts of the men.

To confine the charge to actual payments would no doubt be more correct, and, therefore, desirable, provided that it be practicable. But my Lords hope that, if the question be re-opened, due regard may be paid to the considerations of convenience which prompted the decision of 1884, as well as to the arguments on the other side.

They would also inquire whether any improvements have been devised in the system of checking the accounts of station paymasters and captains of companies.

3546/89. 4620/89. The Secretary of State will recollect that, in their letter of 13th April 1889, my Lords asked that a report of the results of the adoption of the system of monthly accounts should be made to this Department so soon as sufficient experience of it has been obtained.

Pars. 7 and 8. *Irregular Payments of Extra Duty Pay.*

1309/90. My Lords agree with the Committee that care should be taken lest an exception, expedient in a particular case, should lead unnecessarily to a general relaxation of rule. The rule now in force regarding the extra pay of an acting garrison sergeant-major will cover such a payment as was made at Natal, but not that made at Sierra Leone, to which the Committee refer.

Pars. 9 and 20. *Effect of Cancellation of Discharge upon Deferred Pay and Pension.*

14,274/90. My Lords are engaged in a correspondence with your Department which they hope will lead to the total abandonment of the practice of cancellation. They are, however, proposing a general inquiry into the non-effective charges of the Army and Navy, and meanwhile do not think it expedient to alter existing rules regarding the reckoning of a soldier's service under a prior attestation for deferred pay, good conduct pay, and pension.

Pars. 10 and 11. *Manufacture by Ordnance Store Artificers.*

The Secretary of State will no doubt agree with the Committee in the reference which they make, under this head, to the importance of avoiding delay in answering the queries of the Comptroller and Auditor General.

My Lords presume that steps are being taken to keep Manufacturing Accounts whenever artificers are employed on processes of manufacture.

Par. 12. *Supply of Medicines.*

It will be observed that, while suggesting consideration of the different practice of the Navy and certain Civil Departments, the Committee do not commit themselves to recommending any alteration of the present system of obtaining such supplies for the Army.

Par. 14. *Irregular Payment for Coastwise Freight of Stores.*

10,764/90. Out of the total payment of 27 *l.* 2 *s.* the contractors have repaid 10 *l.* 16 *s.* 9 *d.* The remainder, 16 *l.* 5 *s.* 3 *d.*, had been paid by them to the captain of the vessel, who was no longer in their employment, and under these circumstances my Lords consented, by their letter of 19th July last, to the balance being written off as irrecoverable.

Pars. 15 and 16. *Form of Estimate for Vote* 12, *Warlike Stores.*

The estimate for Vote 12, 1888–89, cannot be fairly compared with that for 1887–88, unless due regard be had to the very different areas covered by the Votes of the two years. The Vote for 1887–88 provided for sea as well as land armaments, and for the personnel of all the Manufacturing Departments, as well as for the matériel to be worked into stores, and for the completed stores procured from the trade. But Army Vote 12 of 1888–89 provided for the completed land armaments and warlike stores only which the War Department intended to buy, in the year, for their own use, from the Ordnance Factories or from the Trade, and for their inspection. The armaments and warlike stores for the Navy were provided for in Navy Votes for 1888–89, and the Manufacturing Departments and the matériel to be used in them were provided for in the Ordnance Factories Vote for 1888–89. The number of subheads (27) in the single Vote for 1887–88 should therefore be compared with that of the subheads *in the three Votes for* 1888–89, viz., 21, which have since been increased to 27. But, although the numbers are now the same, the nature of the subheads was much more varied in 1887-88.

The description given by the Committee of the effect of transferring a subdivision of expenditure from Part II. to Part III. of the Estimate is, on the whole, accurate, but it does not bring out the fact that the conditions governing both parts are entirely matters of arrangement between the Treasury and the Accounting Department, under the powers given by Section 23 of the Exchequer and Audit Departments Act.

The subheads of Part II. represent the heads of account under which, by Treasury direction, the Accounting Department will account for its expenditure in the Appropriation Account, and therefore of necessity in its own ledgers. But the subheads are far from being the only heads of account which the Treasury requires the Accounting Department to keep in its ledgers. They are the normal heads, and the Accounting Department can never keep less, and ought not to exceed the provision for each without Treasury sanction, and is obliged to explain the saving or deficit on each in the Appropriation Account. The Treasury, however, can and does require an Accounting Department to keep a record of expenditure, in many cases, under items in Part III., and often requires that its sanction should be obtained for excesses on such items, notably in the cases of the Army and Navy Works Votes, the Civil Works Votes, and in regard to items of personal remuneration generally. Further, the Treasury requires, in various cases, that Appendices should be added to the Appropriation Account, showing the actual provision and expenditure under items in Part III.

Provided that the details of Part III. of the estimate of warlike stores continue to be verified by the Comptroller and Auditor General, my Lords understand that the Committee consider it to be unnecessary to increase the present number of the subheads of the Estimate.

The Secretary of State will, no doubt, adopt the suggestion of the Committee that the vertical columns, headed "Equipment and Reserves," "Annual Maintenance," and "Repayment Services," should be in future omitted from Part III. 9319/88.

Par. 17. *Advance for Gunpowder.*

My Lords agree with the Committee that an advance to a contractor on account of stores supplied, but not proved, ought not to be brought to charge as a final payment until the stores have been proved and passed.

FOURTH REPORT.

Par. 22. *Apportionment of Stores between Army and Navy.*

The Secretary of State will not omit to observe the opinion of the Committee, in which my Lords concur, that Naval Officers should be associated with Army Officers when warlike stores have to be apportioned between the two Services.

FIFTH REPORT.

ORDNANCE FACTORIES VOTE APPROPRIATION ACCOUNT.

Par. 1. *Principle of the Vote.*

The Committee state that the principle is that, with the exception of a small sum representing capital charges, the entire cost of the Factories is to be borne by the Departments and Governments which avail themselves of their services.

It is perhaps worth while pointing out that the customers of the Factories are required, in the long run, to repay current capital outlay, either directly or by a percentage, as much as the current cost of maintenance and manufacture. A Vote is necessary, when the full capital outlay cannot be covered by repayments within the year in which it is incurred; and, in any case, it is the most convenient method of obtaining Parliamentary sanction for the yearly transactions of the Factories.

Pars. 2 and 3. *Period of taking the Vote.*

The Committee recommend that the Ordnance Factories Vote should be taken at the beginning of the year, at the same time as the Army Numbers and Pay Votes. My Lords hope that this desirable arrangement may prove feasible.

Par. 4. *Deduction from Value of Army Productions in respect of Stores available.*

This deduction was made in the Estimate of Appropriations in Aid under a misapprehension, and therefore was not made from the actual recoveries from Army Votes. My Lords agree with the Committee that the circumstances should have been explained on the face of the account.

Par. 5. *Credit for Sale of Stores.*

The Committee are no doubt correct in saying that no more than the sum actually realised by sale should be credited to the Vote; but my Lords would inquire whether any recommendation as to the mode of charging stores transferred from the Factories to the Commissary-General of Ordnance for Sale, has yet been made by the Departmental Committee referred to in this paragraph.

Par. 6. *Deficit on the Account.*

My Lords agree that, when the errors alluded to by the Committee are corrected, the account shows a net deficit of 60,547 *l.* 1 *s.* 1 *d.* instead of a surplus of 18,036 *l.* 14 *s.* 9 *d.*

This deficit represents outlay by the Factories in 1888–89 which had not been recovered from customers at the date of closing the account. It should remain as a charge against the accounting officer until recovered, and no Excess Vote need be taken for it. If, as my Lords desire, all customers are required to make adequate advances on account of their orders, no such deficit ought to recur.

20,588/83.

ORDNANCE FACTORIES ACCOUNTS.

Par. 7. *Treasury Approval of Form.*

16,926/90.

The Committee point out that no such approval has yet been given as seems to be required by the Army and Navy Audit Act, 1889, and the subject has now been brought before this Department by Mr. Knox's letter of the 23rd December 1890.

(52 & 53 Vict. c. 31.)

My Lords would observe that various amendments are under consideration, and that only experience can prove what is the best form to adopt. Meanwhile they approve of the present use of the form as it stands.

Par. 8. *Allocation of Wages and Materials to Orders.*

(Par. 5.)

The Departmental Committee previously referred to has been considering the mode of checking this allocation, and my Lords would be glad to learn the result. They are glad to observe that no measures involving additional expense seem to be contemplated.

Par. 9. *Division of large Items of Indirect Expenditure.*

My Lords would inquire what steps have been taken in this direction.

Par. 10. *Depreciation of Buildings and Machinery.*

Questions regarding the mode of calculating charges under this head, and their connection with a provision for prospective replacement and renewal, and with charges for improvements and additions, are still under consideration between the War Dapartment and the Treasury. 0,501/90

Par. 11. *Comparison of Cost Results.*

It seems to my Lords highly desirable to obtain the means of a fair comparison between the cost of producing articles in the Factories and that of purchasing them from the trade. With this view they suggest that interest on capital outlay should be a factor in the price of supplies.

In this connection, my Lords would inquire what rules now govern the allocation of charges between capital and production.

Par. 12. *Transfers, Semi-manufactures, and Production Ledgers.*

My Lords would inquire whether the Departmental Committee referred to in this paragraph has yet reported on these matters.

ARMY CLOTHING FACTORY ACCOUNTS.

The remarks made by my Lords on the form of the Ordnance Factory Accounts apply equally to that of the Clothing Factory Accounts.

They approve of the use of the present form pending the consideration of amendments.

II. Write to the Secretary to the Admiralty.

Sir,

THE Lords Commissioners of Her Majesty's Treasury direct me to transmit to you herewith, for the consideration of the Lords Commissioners of the Admiralty, a copy of the Fourth Report, and of paragraphs 15 to 32 of the Fifth Report of the Public Accounts Committee, 1890, relating to Navy Accounts for 1888–89, together with the following remarks thereon.

FOURTH REPORT.

NAVY APPROPRIATION ACCOUNT.

Par. 1. *Payments in apparent excess of the Queen's Regulations.*

The first case referred to by the Committee is that of the payment of a flagship allowance to a paymaster on board a ship not bearing the flag of a commander-in-chief or of a commander of an important squadron. My Lords would inquire whether the Board of Admiralty contemplate any modification of the regulations on this subject.

The second case is that of travelling expenses being allowed to an officer appointed from a foreign station to a shore post at home, although the increase of his emoluments amounted to 100 *l.* per annum and upwards. By their letter of the 27th August last, my Lords have sanctioned amended regulations on this subject. 12,131/90,

Pars. 2–4. *Distribution of Payments to Contractors throughout the Year.*

The Committee again call attention to the practice of crowding such payments, to contractors for propelling machinery especially, into the last month of the year.

My Lords hope that due regard may be paid to the wishes of the Committee on this point, and that a determined effort may be made to distribute the payments more evenly in future.

Pars. 5-9. *Discretionary Advances to Contractors.*

The remarks made by the Committee on this important subject are the result of very careful deliberation. There is, my Lords believe, no practical difference of opinion between the Committee, the Admiralty, and the Treasury, as to the conditions which ought to govern discretionary advances, if they are made ; and as these conditions are clearly stated in the Report, my Lords do not think it necessary to refer further to them. But the Committee doubt the necessity or expedience of making such advances at all, and recommend that the Treasury and Admiralty should consider whether they may not be avoided, in great measure, if not wholly, by adopting forms of contract which will provide for payment by frequent instalments for defined portions of completed work. My Lords will readily join in the suggested inquiry in which it is, perhaps, advisable that the War Department should be invited to take part ; and they hope that before the end of the year some definite steps may have been taken towards accomplishing the end desired by the Committee.

Their Lordships would also call the special attention of the Board of Admiralty to the injunction of the Committee that interest should be charged on all advances not provided for by contract, and which the contractor cannot have expected to receive.

Pars. 10-16. *Admiralty Responsibility for Naval Armaments.*

11,720/90. My Lords have received two Reports from Mr. Forwood's Committee on Naval Warlike Stores, dealing with the questions raised by the Chancellor of the Exchequer, in the communication printed in paragraph 14. The recommendations of this Committee are still the subject of correspondence between this Department, the Admiralty, and War Office, but Her Majesty's Government has decided to adopt the chief of them, viz., the transfer to the Admiralty of the custody of all Naval Warlike Stores at the principal Home Stations. My Lords trust that this measure will enable the Admiralty to effectively discharge the duty imposed upon them by the Exchequer and Audit Department Act in connection with the Naval Armaments Vote.

Par. 17. *New form of Contract for Guns.*

My Lords would inquire whether this has yet been finally determined upon.

NAVY STORE ACCOUNTS.

Pars. 18 and 20. *Comparison between Quantities and Values.*

My Lords request to be informed whether any and what measures have yet been brought into operation for periodically and systematically checking the quantities shown in the storekeepers' ledgers, by means of the quantities represented by the values recorded in the Stock Valuation Accounts.

Par. 21. *Writing off Losses of Stores.*

9878/89 The Admiralty letter to the Treasury of 4th June 1889 on this subject is dealt with in my Lords' reply of 12th November 1890.

Par. 22. *Apportionment of Stores between Army and Navy.*

My Lords have informed the War Department that they agree with the Committee that Navy should be associated with Army officers in determining such as apportionment.

Par. 23. *Demands from Foreign Yards.*

The Committee recommend that these demands should be subjected to more systematic examination, with a view to prevent undue accumulations of stock. My Lords would be glad to learn that steps are being taken for this purpose.

Par. 25. *Issues of Cloth to Contractors.*

My Lords would inquire whether the Committee on the Uniform of Seamen has yet reported, and whether any measures are being introduced for insuring greater accuracy and economy in the issues of cloth.

Par. 28. *Observatories Stores Accounts.*

Their Lordships hope that such accounts are being kept, and will be rendered to the Comptroller and Auditor General.

FIFTH REPORT.

DOCKYARD EXPENSE AND MANUFACTURING ACCOUNTS.

Par. 18. *Steam Reserve Labour not charged to Ships, &c.*

My Lords would ask whether any conclusion has been arrived at on the questions raised by the Comptroller and Auditor General on this subject.

Par. 19. *Issues of Stores to Captain of Steam Reserve.*

They hope that a scheme of accounts for these stores has now been prepared.

Par. 20. *Stores returned from Ships.*

My Lords would be glad to learn what amendments of practice are proposed in regard to the re-valuing of stores, and the mode of charging depreciation.

Par. 21. *Foreign Yard Accounts.*

The Board of Admiralty will doubtless communicate to my Lords the result of the inquiry which is being conducted into these accounts.

Par. 24. *Valuation of Lands, Buildings, and Machinery.*

My Lords are disposed to doubt whether Officers of the Admiralty could make a valuation that would be sufficiently trustworthy to repay the trouble and cost of making it.

VICTUALLING YARD ACCOUNTS.

Par. 26. *As to preparing Expense Accounts.*

My Lords request that they may be informed of the views of the Board of Admiralty on the suggestion that these accounts should not be confined to expenditure on the conversion of raw materials into manufactures, but be extended to the application of the whole expenditure out of the Victualling Vote :—that, in short, they should be *Expense* as well as *Manufacturing* Accounts.

My Lords will not press for any extension that would cause serious additional cost, but they would ask whether a "summarised balance sheet," covering the whole expenditure, such as the Comptroller and Auditor General refers to in paragraph 5 of his Report on these accounts, could not be prepared without this result.

Pars. 27 and 28. *Cooperage Balance Sheets.*

My Lords would inquire what steps are proposed for remedying the defects in these sheets, and whether the Admiralty are in favour of including the cost of repairs in them, or of recording it in a separate account.

IMPERIAL DEFENCE ACT, 1888 (NAVAL SECTION), AUSTRALASIAN AGREEMENT.

My Lords understand that the Colonial Office are addressing a communication to the Government of Queensland on the subject of this Agreement.

I am, &c.

III. Write to the Comptroller and Auditor General.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you, for your information, the enclosed copy of their Minute of to-day's date upon so much of the Second, Fourth and Fifth Reports of the Public Accounts Committee of 1890 as relates to Naval and Military Accounts for 1888-89.

I am, &c.

6,338, 1890.

TREASURY MINUTE ON FIRST AND FIFTH REPORTS
(so far as relates to Civil Accounts).

Treasury Chambers,
14 January 1891.

MY Lords read the First and Fifth Reports of the Committee of Public Accounts for 1890.

CLASS I.

VOTE 3.—ROYAL PARKS AND PLEASURE GARDENS.

Q. 2351-2376.

1. The Committee took evidence respecting the defalcations of Mr. Brook, late a clerk in the Office of Works, but make no reference to the subject in their Report. My Lords have accordingly, by separate minute, given directions for charging the amount of the defalcations against the grants of 1889-90.

VOTE 9.—REVENUE DEPARTMENT BUILDINGS.

Q. 2378-2399.
Fifth Report, paragraph 34.

2. My Lords infer from Mr. Primrose's evidence that a technical breach of Section 24 of the Exchequer and Audit Act is admitted by the accounting officer. This error arose from the application of a system of adjustment between Post Office and Telegraph building accounts, unobjectionable as a general rule, to a case where the actual figures did not admit of such adjustment, *i.e.*, where the amount chargeable to either of the two heads in the final year of expenditure on a work happened to be less than that which should have been transferred from that head to the other, in order to represent correctly the appropriation of the building to the two services. The Committee, inferring that the division of expenditure between the sub-heads for Post Office buildings and those for Telegraph buildings is of an arbitrary nature, recommend that the Treasury should consider whether the corresponding sub-heads for Post Office and for Telegraph buildings should be amalgamated.

With reference to this recommendation their Lordships submit, in the first place, that the division of expenditure between the two services is by no means so "arbitrary" as the Committee were led to suppose. In 1880 a scheme was agreed to for apportioning the cost of land and building in joint occupation, whereby the apportionment is based on measurement of the floor space occupied by the two departments, allowance being made for the relative position of such space in the building, and each department is debited with the actual cost of fittings and fixtures. This scheme superseded previous arrangements, and was the outcome of much consideration and correspondence.

2,398, 1880.

In 1887 it was decided that, for a period of 10 years, three-quarters of the cost of maintenance of buildings should be charged to Postal account and one-fourth to Telegraph account; but this proportion was based on careful estimates by the Board of Works, and my Lords only agreed to it on the understanding that in the tenth year the exact charge under each of these heads should be accurately ascertained and reported.

20,365, 1886.

In the second place, the question of apportionment of expenditure between the two services has been often referred to by the Public Accounts Committee, as well as by the Comptroller and Auditor General and by this Board: see especially—

Report of 1874, paragraphs 93, 94.
Second Report of 1879, paragraphs 40, 41.
Second Report of 1881, paragraph 46.

1890. TREASURY MINUTE.

For the purposes of statutory and other returns relating to the Telegraphs, it is necessary that as accurate an account as possible should be kept of all expenditure chargeable to that service ; and though this does not necessarily involve the maintenance of separate sub-heads for Telegraph buildings, it suggests a reason for not abolishing such sub-heads, after 15 years' existence, except upon strong grounds.

Thirdly, if the separate building sub-heads for Post Office and Telegraphs be combined, those for sites can hardly be kept separate ; but this suggestion raises the whole question of the continuance of a separate Telegraph Vote, the provision for Telegraph sites now forming Sub-head N. of that Vote, and that for Post Office sites forming Sub-head H. of the General Post Office Vote.

Fourthly, the principle thus introduced would apply to other cases besides Post Office and Telegraph buildings, as there are not a few instances where a building erected by the Office of Works is occupied by more than one public department, and the cost consequently apportioned between different sub-heads, and even different Votes.

Finally, my Lords may advert to the opinion expressed by the Committee itself, in the Third Report for 1890 (paragraph 5, *ad fin.*), that "the Treasury "will properly be unwilling, unless sufficient reason is shown, to approve the "proposal of a department to reduce by amalgamation the number of sub-"heads in a Vote."

For these reasons, my Lords suggest that the difficulty of correct record which has arisen in a particular case is not sufficiently serious to justify the suggested amalgamation of sub-heads, but that in such cases a note should be appended to the Appropriation Account stating the adjustment which would have been made between the two services, had the amount of expenditure in the year admitted of such adjustment. The totals of the sub-heads should be corrected accordingly in the Comptroller and Auditor General's statements of gross and net cost of services and in other statistical records.

VOTE 13.—SURVEYS OF THE UNITED KINGDOM.

3. The Committee appear to have been satisfied with the explanations given in regard to the exceptional purchase of stores in March 1889, upon which the Comptroller and Auditor General had commented. The question of writing off lost survey stores has been separately dealt with. Q. 2400-2413.

10,963, 1890.

4. Write to the First Commissioner of Works.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith, for your information and guidance, a copy of paragraph 34 of the Fifth Report of the Committee of Public Accounts, 1890, together with copies of paragraphs 1, 2, and 3, of their Lordships' Minute thereon.

I am, &c.

VOTE 25.—PUBLIC BUILDINGS, IRELAND.

5. Write to the Commissioners of Public Works, Ireland.

Gentlemen, Q. 2422-2426.

IN transmitting to you herewith a copy of paragraph 35 of the Fifth Report of the Public Accounts Committee, 1890, I am directed by the Lords Commissioners of Her Majesty's Treasury to record that it appears from Mr. Soady's letter of 24th November that the charge in question, the irregularity of which is not disputed, has been adjusted as follows :—

6,957, 1890.

	£.
Transferred to Vote for 1889-90 - - - - -	516
,, to Greystones Pier Account, or returned to the Contractor - -	88
	£ 604

It will be your duty to surrender the total amount, 604*l.*, by a write-off from the Exchequer Grant for 1889-90.

I am, &c.

Let the sum of 604*l.* be written off accordingly from the Grant for Public Works and Buildings, Ireland, 1889-90.

CLASS II.

Vote 8.—Board of Trade.

2431-2433. 6. Write to the Secretary, Board of Trade.

Sir,

I am directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith, to be laid before the Board of Trade, a copy of paragraph 36 of the Fifth Report of the Public Accounts Committee, 1890, relating to the Account of the Board of Trade Vote, 1888-89.

I am, &c.

Vote 14.—Land Commissioners for England.

2456-2458. 7. Write to the Secretary, Board of Agriculture.

Sir,

I am directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you the accompanying copy of paragraph 37 of the Fifth Report of the Public Accounts Committee, 1890, relating to the account of the late Land Commissioners for 1888-89. I am to request you to move the Board of Agriculture to cause my Lords to be informed what may be regarded as the normal amount outstanding on account of "expenses repayable" under the services in question. They believe that on 30th June last the amount outstanding was 3,460*l.*

I am, &c.

Vote 15.—Local Government Board.

Q. 2437 8. Write to the Secretary, Local Government Board.

Sir,

I am directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith, to be laid before the Local Government Board, a copy of paragraph 38 of the Fifth Report of the Public Accounts Committee, 1890.

I am, &c.

Vote 27.—Mercantile Marine Fund.

Q. 2459-2504. 9. Write to the Secretary, Board of Trade.

Sir,

I am directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith, to be laid before the Board of Trade, a copy of paragraphs 39 to 42 of the Fifth Report of the Public Accounts Committee, 1890, referring to the Accounts for 1888-89 of the Mercantile Marine Fund.

Investment of 40,000*l.*—12,965. My Lords have some reason to hope that the improved condition of that fund, referred to in Mr. Stoneham's evidence before the Committee, has been secured and maintained.

With regard to the Report of the Departmental Committee on the Fund the latest information in the possession of their Lordships is that they have

10,671, 1890. agreed that the Report should be communicated by the Board of Trade to the general lighthouse authorities.

The new form of account proposed by their Lordships has been communicated to you and to the Comptroller and Auditor General.

My Lords are glad to note the satisfactory settlement of the question as to the rents of disused lighthouses referred to in paragraph 42 of the Report.

My Lords presume that the Committee were satisfied by the explanations given by Mr. Stoneham upon other points raised by the Comptroller and Auditor General, but not referred to in the Report.

I am, &c.

Vote 39.—Public Works Office, Ireland.

Q. 2505-2524.

10. Write to the Commissioners of Public Works, Ireland.

Gentlemen,

In transmitting to you herewith a copy of paragraph 43 of the Fifth Report of the Public Accounts Committee, 1890, I am directed by the Lords Commissioners of Her Majesty's Treasury to state that, in their opinion, the error committed in the case of the loan to the Cork and Muskerry Light Railway was one of form rather than of substance.

I am, &c.

CLASS III.

Vote 2.—Supreme Court of Judicature.

Q. 2528-2530.

11. My Lords have, by letter of 29th October, recalled the attention of the Lord Chancellor to the subject of the travelling and subsistence allowances to the visitors of Lunatics. 15,477.

Vote 5.—County Courts.

12. Write to the Superintendent of County Courts.

First Report. Q. 1-33.

Sir,

I am directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith a copy of paragraph 6 of the First Report of the Public Accounts Committee, 1890, and to express the hope that, by improved methods of dealing with the accounts received from the courts, it will be possible in future to avoid the recurrence of an excess upon the Vote for which you account. The excess of 8,031 *l.* 12 *s.* 3 *d.* has been duly voted by the House of Commons.

I am, &c.

Vote 6.—Land Registry.

13. The excess of 20 *l.* 14 *s.* upon this service has been duly voted by the House of Commons.

First Report. Q. 34, 35.

Vote 12.—Prisons, England and the Colonies.

14. Write to the Under Secretary of State, Home Office.

Fifth Report. Q. 2530-25

Sir,

I am directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith, to be laid before the Secretary of State, the enclosed copy of paragraph 45 of the Fifth Report of the Public Accounts Committee, 1890, relating to the Vote for Prisons, England.

I am, &c.

Vote 27.—Irish Land Commission.

15. Write to the Irish Land Commissioners.

Q. 2547-2551.

My Lord and Gentlemen,

In transmitting to you the enclosed copy of paragraph 46 of the Fifth Report of the Public Accounts Committee, 1890, I am directed by the Lords Commissioners of Her Majesty's Treasury to express the hope that your efforts to avoid delays in connection with your accounts will prove successful.

I am, &c.

VOTE 30.—CONSTABULARY OF IRELAND.

Q. 2552–2554. 16. Write to the Chief Secretary.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith, to be laid before His Excellency the Lord Lieutenant, copy of paragraph 47 of the Fifth Report of the Public Accounts Committee, 1890, referring to the question whether members of the Royal Irish Constabulary can be legally employed in *quasi* permanent duty out of Ireland.

16,289, 1890. With reference to this question, my Lords learn from Sir William Kaye's letter (16,863) of the 7th instant, that His Excellency, having taken the opinion of the law officers of the Crown in Ireland as recommended by the Committee, has been advised that men so employed outside Ireland in connexion with crimes committed in Ireland are acting in discharge of their duty. My Lords submit that this opinion may be considered to have disposed of the doubts entertained by the Comptroller and Auditor General.

I am, &c.

CLASS IV.

VOTE 1.—PUBLIC EDUCATION, ENGLAND AND WALES.

Q. 2555–2576. 17. Write to the Secretary, Education Department.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith a copy of paragraph 48 of the Fifth Report of the Public Accounts Committee, 1890; and I am to request you to inform the Lords of the Committee of Privy Council for Education, that my Lords hope that the recommendation of the Parliamentary Committee, as to the mode of ascertaining the population in small school districts, will be carried into effect.

53 & 54 Vict. c. 22. I am to observe that this subject has assumed increased importance in consequence of the extension to 500 of the superior limit of population of such districts, pursuant to the Education Code (1890) Act, 1890.

There is an admitted disallowance of 10 *l.* upon this account, which must be adjusted by a write-off from the Exchequer Grant, 1890-91.

I am, &c.

Let the necessary surrender be made.

VOTE 3.—SCIENCE AND ART DEPARTMENT.

Q. 2577–2590. 18. Write to the Secretary, Science and Art Department.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith copies of paragraphs 49 and 50 of the Fifth Report of the Public Accounts Committee, 1890.

The Lords of the Committee of Privy Council for Education will observe that the Parliamentary Committee agree with the view taken by your Department that payments by the Intermediate Education Commissioners, Ireland, out of the Irish Church Surplus, should be treated in the same way as an endowment.

I am, &c.

VOTE 10.—EDUCATION, SCOTLAND.

Q. 2593–2609. 19. Write to the Secretary, Scotch Education Department.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith a copy of paragraph 51 of the Fifth Report of the Public Accounts Committee, 1890, and I am to request you to inform the Lords of the Committee of Privy Council for Education in Scotland that my Lords now give their formal authority for the charge to your Vote

of the amount (40 *l.* 6 *s.* 2 *d.*) disallowed in respect of payments made to Mr. Todd in violation of the conditions laid down by this Board. This amount should be charged to the Vote for the current year, the Account of that for 1889-90 being presumably closed, provided that no excess be thereby caused upon the total of the grant.

This decision involves no adjustment of accounts, but the admitted disallowance of 18 *l.* 16 *s.* 9 *d.* must be surrendered by a write-off from the Exchequer Grant, 1890-91 ; and the irrecoverable amount of 1 *l.* 16 *s.* may remain charged to the Vote.

I am, &c.

Let the necessary surrender be made.

CLASS V

VOTE 1.—DIPLOMATIC SERVICES.

20. Write to the Under Secretary of State, Foreign Office.

Q. 2610-2619.

DIPLOMATIC SERVICES.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith, to be laid before the Secretary of State, a copy of paragraph 52 of the Fifth Report of the Public Accounts Committee, 1890, respecting the financial arrangements made in connection with the repairs of the Legation House at the Hague.

CONSULAR SERVICES. Q. 2620-2631.

With reference to the defalcations at Buenos Ayres, my Lords may record that since the date when Sir Francis Alston gave his evidence, they have 9700, 1890.
concurred in a new regulation proposed by the Marquis of Salisbury, under which a consular officer who has recommended as his substitute while on leave any person not in the regular Consular Service is held responsible for any loss of public money that may occur while his substitute is acting for him.

I am, &c.

VOTE 6.—SOUTH AFRICA AND ST. HELENA.

21. Write to the Under Secretary of State, Colonial Office. Q. 2636, 2637.

Sir,

IN transmitting to you herewith, to be laid before the Secretary of State for the Colonies, a copy of paragraphs 53 and 54 of the Fifth Report of the Public Accounts Committee, 1890, I am directed by the Lords Commissioners of Her Majesty's Treasury to record that an arrangement has been 10,957, 1890.
made under which the Comptroller and Auditor General will be locally represented in Bechuanaland by an officer of his Department, whose extra expense will be borne by colonial funds.

I am, &c.

CLASS VI.

SUPERANNUATION AND RETIRED ALLOWANCES.

21. Let paragraphs 55 to 61 of the Fifth Report, together with the Q. 2639-2891.
evidence relating to the account of the Superannuation Vote of 1888-89, be read and noted in the Superannuation Department. The Minutes creating the Compassionate Fund have already been communicated to the Comptroller and Auditor General. 10,232, 1890.

REVENUE DEPARTMENTS.—CUSTOMS.

Q. 2802–2825.

22. Write to the Commissioners of Customs.

Gentlemen,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith, for your information, a copy of paragraph 62 of the Fifth Report of the Public Accounts Committee, 1890, which calls for no observations from this Board.,

I am, &c.

INLAND REVENUE.

Q. 2826, 2847.

23. Write to the Commissioners of Inland Revenue.

My Lord and Gentlemen,

IN transmitting to you the enclosed copy of paragraph 63 of the Fifth Report of the Public Accounts Committee, 1890, I am directed by the Lords Commissioners of Her Majesty's Treasury to say that they think you should reconsider, as suggested by the Committee, the system of refunding overpayments in Scotland under Schedule A. of the Income Tax.

I am, &c.

POST OFFICE.

24. Write to the Postmaster General.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to call your attention to Questions 2848 to 2874 of the evidence before the Public Accounts Committee, 1890, and I am to ask whether you have any proposal to make with a view to so altering the sub-heads of your Votes referring to losses by fraud, &c., as to remove the misapprehensions which appear to have arisen in regard to them.

I am, &c.

25. Write to the Comptroller and Auditor General.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you, for your information, a copy of their Lordships' Minute upon the reports of the Public Accounts Committee, 1890, upon the Civil Accounts for 1888-89.

I am, &c.

NAVY VOTES, 1888–89.

TREASURY MINUTE, dated 9th March 1889, under the Appropriation Act, 1888 (51 & 52 Vict. c. 61), authorising the temporary application of a Surplus to meet an Excess.

MY Lords have before them a letter from the Lords Commissioners of the Admiralty, dated the 1st instant, representing that a necessity has arisen for incurring the undermentioned Excess of Expenditure, amounting to 2,250 *l.*, on Navy Vote 11, Miscellaneous Effective Services, for the year 1888–89, which it would be detrimental to the public service to postpone until provision could be made for it by Parliament in the usual course, and proposing, therefore, to defray such Excess, temporarily, out of a Surplus of 8,000 *l.* effected upon Sub-heads A. and B. of Navy Vote 8, Section III., Contract Work, for the same year, viz. :—

EXCESS.

	£.
V.—Hire of Ships for service of S.S. "Woodcock" during Blockade of Coast of Zanzibar - -	2,250

MY Lords authorise the temporary defrayment of the above-mentioned Excess out of the Surplus in question accordingly.

ARMY VOTES, 1888–89.

TREASURY MINUTE, dated 14th March 1889, under "The Appropriation Act, 1888" (51 & 52 Vict. c. 61), authorising the temporary application of Surpluses to meet Excesses.

MY Lords have before them letters from the War Office dated the 15th, 19th, 20th and 27th ultimo, and 4th and 8th instant, representing the probable Surpluses and Excesses on Army Votes for the year 1888–89, and that it would be detrimental to the Public Service to postpone the Services causing those Excesses until provision can be made for them by Parliament in the usual course, and proposing therefore to defray such Excesses temporarily out of the Surpluses, viz. :—

VOTE AND SERVICE.	Excesses incurred.	Surpluses temporarily applicable.	CHIEF CAUSES.
VOTE 1.	£.	£.	
General Staff Pay, Regimental Pay, and other Charges.	—	126,000	Savings on Deferred Pay, Recruiting Expenses, and Civil Labour in Commissariat and Transport Corps (47,000 *l.*); also net increase of Appropriations in Aid, through payment of arrears of Egyptian and Indian Contributions (79,000 *l.*).
VOTE 5.			
Militia Pay and Allowances	—	30,000	Deficiency of numbers present at Recruit Drill and Annual Training, &c.
VOTE 7.			
Volunteer Corps, Pay and Allowances.	8,000	—	Under Estimate for Permanent Staffs; also new grants in connection with Brigades, &c.
VOTE 8.			
Army Reserve Force (including Enrolled Pensioners' Pay, &c.).	10,000	—	Numbers larger than were anticipated.
VOTE 9.			
Transport and Remounts -	7,000	—	Excess expenditure, principally in Natal and Zululand.
VOTE 10.			
Provisions, Forage, Fuel, and other Commissariat Services.	9,000	—	- - - ditto - - - ditto.
VOTE 12.			
Warlike and other Stores -	—	60,000	Non-delivery of Stores by Contractors.
VOTE 13.			
Works, Buildings, and Repairs; Cost, including Superintending Establishment	59,470	—	Purchase of Middlewick Rifle Range now rented at 480 *l.* per annum (12,000 *l.*). Huts for Reinforcements of Malta Garrison (14,770 *l.* in part of a total outlay of 29,000 *l.*). Drainage, Water Supply, and Pier at Fort Westmoreland, Cork (1,200 *l.* out of total cost of 2,900 *l.*, of which balance was paid in previous years); also Deficiency of Appropriations in Aid, through non-realization of Sales (31,500 *l.*).
VOTES 17 to 25.			
Non-Effective Services -	22,000	—	Retirements more numerous than had been expected (20,000 *l.*); also Deficiency of Appropriations in Aid (2,000 *l.*).
		216,000	
Abate Estimated Excess of Appropriations in Aid.	—	45,500	
£.	115,470	170,500	

My Lords authorise the temporary defrayment of the before-mentioned Excesses out of the Surpluses accordingly.

My Lords note that deficiencies of Appropriations in Aid are expected under Vote 13, and the Non-Effective Votes, to an aggregate of 33,500 *l.*, owing in the main to anticipated receipts from sale of lands not being realized, but these will be more than covered by arrears of contributions received from Egypt and India, and the total Estimate of Appropriations in Aid is likely to be exceeded by 45,500 *l.* As this net Excess will have to be abated from the Exchequer Grants in order to avoid an Excess over the total gross expenditure sanctioned by Parliament, my Lords have caused it to be deducted from the Surpluses applicable to meet Excesses of expenditure.

FIRST REPORT.

1891.

THE COMMITTEE of PUBLIC ACCOUNTS have made Progress in the Matters to them referred, and have agreed to the following FIRST REPORT :—

CIVIL SERVICES.

CLASS II.

VOTE 20.—PAYMASTER GENERAL'S OFFICE.

Q. 1-3. 1. THE Expenditure has exceeded the Grant by 102 *l.* 12 *s.* 3 *d.*, mainly in consequence of payments to Lower Division Clerks of arrears of salary. The Treasury authorised the payments if money should be available. And in the Paymaster General's Office the fact that this condition was not fulfilled was overlooked.

CLASS III.

VOTE 6.—COUNTY COURTS.

Q. 20. 2. On this Vote a deficit has again occurred. This year it amounts to 5,780 *l.* 4 *s.*, and is due to a larger increase in County Court business than was anticipated when the Supplementary Estimate was submitted. The
Q. 25. basis upon which any Supplementary Estimate will be framed, which may be necessary under this head, has been recently amended ; and there is reason to hope that similar excesses may thus be avoided in future.

VOTE 22.—COURT OF BANKRUPTCY, IRELAND.

Q. 42. 3. There is a net deficit of 2 *l.* 14 *s.* 8 *d.*, which would not have arisen but for a payment of 70 *l.* 5 *s.* as compensation, &c., for injuries to the Court-keeper, caused by an explosion of gas in the offices of the Court.

18 February 1891.

SECOND REPORT.

1891.

THE COMMITTEE of PUBLIC ACCOUNTS have made further Progress in the Matters to them referred, and have agreed to the following SECOND REPORT :—

CIVIL SERVICE APPROPRIATION ACCOUNTS.

CLASS I.

VOTE 3.—ROYAL PARKS AND PLEASURE GARDENS.

Postponed Payments.

1. A NOTE is appended to this Account stating that, owing to certain expenditure, including about 1,800 *l.* in connection with the opening of Constitution-hill to the public, for which service no provision was made in the Vote, it was necessary to postpone the payment of bills to the amount of about 3,000 *l.* This note appears in consequence of a recommendation of the Public Accounts Committee in 1886, that, "every payment postponed "for want of funds should be shown upon the face of the Appropriation "Accounts, so that the fact of liability having been incurred in excess of "grant should be brought prominently before the notice of Parliament." A Treasury Circular of the same year accordingly directed the various Departments to make a note upon the Appropriation Accounts, stating the fact of any such postponement, and its amount. Public Account Committee, Second Report, 1886, para. 27.

2. Looking to the total expenditure under this Vote, viz., 90,293 *l.* 5 *s.* 3 *d.*, this is an exceptionally large postponement. Your Committee have availed themselves of the opportunity which thus arose to consider the question whether postponements of this nature should be permitted. Q. 54.

Sir Reginald Welby attended on behalf of the Treasury, and in his evidence will be found a history of the opinions of the Public Accounts Committee on this question in the years 1877, 1885, and 1886, and of the views of the Treasury in those years. Q. 59–63.

The opinion held by the Public Accounts Committee in 1877, concurred in by the Committee in 1885, was "that expenditure not provided for "should not, unless under exceptional circumstances, be incurred ; but if it "must be incurred, it should be charged in the Vote, and shown, even if it "occasions an excess." Report, 1877, para. 91. Second Report, 1885, para. 8.

On the other hand, in 1885, and again in 1886, the Treasury did not strongly condemn this practice of postponing payments for the purpose of avoiding an excess. Sir Reginald Welby accounted, in great measure, for that fact by the difficulty which the Treasury in past years experienced in impressing upon the Departments the grave irregularity of incurring excesses. But he was able to point to the small number and amount of the excesses now occurring, year by year, as a proof that the Departments have learnt the lesson. In the year 1887 the Public Accounts Committee reported with much satisfaction that there were no deficits to be voted, and that in the opinion of the Comptroller and Auditor General this fact was the more significant, because there was nothing in the accounts to lead to the inference that excesses had been avoided by postponing payments of fully-matured liabilities. Q. 72. Report, 1887, para. 1.

The excesses reported in the succeeding years have been as follows :—

Year.	Number.	Total Amount.
		£. s. d.
1888 - - - - -	2	3,309 7 4
1889 - - - - -	3	10,970 14 2
1890 - - - - -	2	8,052 6 3
1891 - - - - -	3	5,885 10 11

Public Accounts Committee, Report, 1877, para. 91. Second Report, 1885, para. 8. Q. 72–85.

3. The reasons underlying the objection which the Treasury formerly entertained to the adoption of a stringent rule against postponements have thus, to a large extent, passed away, although the Treasury are properly desirous that, if postponement of payments be checked by such a rule, the danger of tempting the Departments to spend more money than Parliament has voted to them, and thus to incur excesses, may not be forgotten.

Report, 1877, para. 91. Q. 71, 101–3.

4. Your Committee desire, upon this point, to repeat and emphasize the doctrine laid down by the Public Accounts Committee in 1877. "The "irregularity, they consider, consists in incurring expenditure which has "not been authorised by Parliament, and would be increased rather than "diminished by not defraying it when it has been actually incurred." This doctrine, that the fault lies in incurring liabilities in excess of the Estimates voted, has throughout had the concurrence of the Comptroller and Auditor General.

Q. 91, 2.

5. Your Committee do not apprehend that, if each Department is sufficiently careful in framing its Estimates, and in ascertaining at the proper time whether a necessity exists for a Supplementary Estimate, liabilities will be incurred (unless in rare and exceptional cases) beyond the provision voted by Parliament.

Q. 64. Q. 65. Q. 90. Q. 68.

6. Moreover, the danger that excesses will be incurred is reduced to very small proportions by the circumstances to which the Comptroller and Auditor General's evidence calls attention, viz., that no Excess Vote can be taken without having been previously submitted to the Public Accounts Committee, who inquire carefully into the grounds of excess, and into the reasons why the expenditure has not been met by a Supplementary Vote. They do not deal leniently with excesses, and would censure a Department in a case where proof was given that a Supplementary Vote ought to have been obtained.

Q. 67.

7. The fact that an excess cannot be hidden, but is always brought under public review in this manner, whereas a postponement of payments, if the Department omits to append a note to the account, may be concealed from the Audit Office and from Parliament, affords a powerful argument in favour of the recommendation which your Committee desire to make, viz., that positive regulations should be issued by the Treasury directing that, for the future, payments which come within the provision made by Parliament, and which are due and fully matured, must not be postponed, even for the purpose of avoiding an excess.

Q. 65, 89, 90.

8. When the officers of a Department apprehend that the provision that has been voted will be insufficient, their first effort should be to exercise economy by postponing any works or services which can be thus dealt with without injury to public interests; if that expedient should prove insufficient or impracticable, resort should be had to a Supplementary Estimate; and in the rare cases which must sometimes arise, when the discovery that the Grant will be exceeded is not made in time to obtain a Supplementary Grant, the proper course, in the opinion of your Committee, will be, to make all payments that are due and fully matured and that fall within the general provision of the Estimate, rather than avoid an excess by the postponement of such payments.

Q. 99–102.

9. Your Committee regard as fallacious any argument for such postponement that is based on the tendency which they may have to cause economy in the Department's administration during the succeeding year. The only sound doctrine is that every desirable and practicable economy will be

practised without the pressure produced upon a Department by the necessity of meeting liabilities postponed from a previous year. Moreover, if liabilities are postponed in one year, that practice may be repeated in the next, and thus not only would the evil grow, but the public service would suffer from the knowledge of contractors and tradesmen that payment of their accounts was liable to arbitrary postponement at the will of the Department.

10. In the particular case which has brought up these questions of general principle, it is clear that the Office of Works should have applied to Parliament for a Supplementary Estimate. The risk of incurring an excess would not have been run, but for the belief that, in the last resort, the expedient of postponing the payment of bills was available, and would not be disapproved by the Treasury. By enforcing the rule which your Committee have recommended, the Treasury will, they trust, effectually check the recurrence of such proceedings ; they are irregular in principle, and, as has been shown, they may have evil practical results. Q. 75.

VOTE 9.—COUNTY COURT BUILDINGS.

11. The evidence respecting an apparent over-payment of 230 *l.* to a registrar, of which only half has been reclaimed and refunded, shows that the Treasury could hardly now have insisted on an attempt to recover more, because of the loose nature of the arrangement made by their authority in 1865. Q. 119–122.

VOTE 17.—LIGHTHOUSES ABROAD.

12. Your Committee are glad to learn that the Treasury will consider the suggestion of the Comptroller and Auditor General, that detailed information should be afforded in the Estimate (Sub-heads C. and E., Falkland Islands and Sombrero) in regard to salaries. Q. 126.

VOTE 18.—PETERHEAD HARBOUR.

13. The Comptroller and Auditor General, in his Report on this Vote, mentioned that the payment of 910 *l.*, the balance of the claim of a contractor who had received 600 *l.*, had been "postponed in order to avoid an excess on the amount voted for this service."

As your Committee have, in the opening paragraphs of this Report, commented on the practice of thus postponing payments, they now only add that the present case is an example of a further evil, frequently accompanying such postponements, namely, that a payment, the whole of which ought to appear in the accounts of a particular year, is divided in a needless and arbitrary manner, so that part only is included in that year's accounts, the other part coming in those of the next year. Paras. 1-10 Q. 107.

CLASS II.

VOTE 2.—HOUSE OF COMMONS OFFICES.

14. The Comptroller and Auditor General having called attention to the fact that the Extra Receipts of the House of Commons are not examined by his Department, in the same way as other Extra Receipts, including those of the House of Lords, the Accounting Officer attended, by Mr. Speaker's desire. In his evidence, and in a Minute by Sir Denis le Marchant, the system of audit by the Speaker, under the 12 & 13 Vict. c. 72, s. 6, is described. Q. 128–134. App. No. 5.

VOTE 25.—OFFICE OF WOODS, FORESTS, AND LAND REVENUES, &c.

15. Certain expenditure on a lawsuit, in which this Department acted virtually as agents for the War Office, is accounted for partly in this Vote, and partly in the Law Charges Vote (Class III., Vote 1). Your Committee are of the same opinion as the Comptroller and Auditor General, namely, that in such cases the whole sum should be charged against one Vote, and that it is irregular to divide the charge. Q. 135–139. Q. 140, 1.

Vote 27.—Mercantile Marine Fund.

Q. 155–7.

16. The improvement in the state of this fund is continued. The surplus on 31st March 1890 amounted to 21,306 *l.* 8 *s.* 11 *d.*, after many years of deficiency, and in March 1891 a balance of about 100,000 *l.* is anticipated. It is hoped that the debt to Greenwich Hospital of 200,000 *l.* will be repaid in part when 100,000 *l.* is available.

Q. 158.

Q. 159.

17. The financial arrangements agreed on between the Treasury and the Board of Trade for five years from 1883 have been continued up to March 1892, having been renewed for a ninth year, pending the consideration by the Government of the Report of the Departmental Committee mentioned in the Reports of the Public Accounts Committee in 1889 and 1890.

Fourth Report, 1889, para. 39. Fifth Report, 1890, para. 40.

Q. 176, 7.

Q. 171–5.

18. The need for legislation to bring the Merchant Shipping Act into relation with the altered condition of modern trade is exemplified by an extraordinary application of the fund for the relief of Distressed British Seamen, instanced by the Comptroller and Auditor General. Upwards of 500 *l.* from this fund were spent in paying the Pacific Steam Navigation Company for the passage home of 93 mariners wrecked in the "Cotopaxi," one of the vessels belonging to that Company. Your Committee agree with the Comptroller and Auditor General that such a payment cannot have been intended by the authors of the statute.

Civil Service Appropriation Accounts, p. 166, para. 10.

Vote 39.—Public Works Office, Ireland.

Q. 180–2.

19. Your Committee share the dissatisfaction expressed by the Comptroller and Auditor General, and by the Treasury, with a transaction between the Public Works Office and the Clara and Banagher Railway Company, described in the evidence.

CLASS III.

Vote 3.—Supreme Court of Judicature.

20. Commissioners of Assize, for whom no provision was made in the Estimates, have been paid 2,100 *l.*, accounted for under a special Sub-head. Your Committee inquired whether such payments are made on any fixed scale. The statement put in by the Treasury, in reply, is printed in the Appendix; it shows that, for a whole assize, the customary fee is 500 guineas, and that four such fees were paid in 1889. For parts of an assize, the payments appear to be less uniform, but it is stated that "the "attempt is made to secure the services of a Queen's counsel of sufficient "standing at a rate not exceeding 15 guineas per diem," and that "expenses are allowed on the same scale as in the case of judges when on "circuit."

Q. 186–199. App. No. 6.

Q. 191–4.

21. In the year 1884–85, the Comptroller and Auditor General and the Treasury called the Accounting Officer's attention to the importance of establishing some definite scale of allowances for the scrivenery work of the various divisions of the High Court of Justice. The subject does not appear, after six years, to have emerged from the stage of inquiry and consideration; but a Committee reported to the Lord Chancellor on the subject in January 1890; and your Committee trust that the economies which are anticipated from a settlement of this question may not be much longer delayed.

Q. 195.

Q. 196–202.

Civil Service Appropriation Accounts, 1889-90, p. 239.

22. Among the points thus calling for reform, the Comptroller and Auditor General calls attention to the fact that in the Chancery Registrar's Office "the copyists are not employed and paid by the department, but the "work is practically farmed out" to an officer of the Supreme Court, through whose hands between 2,000 *l.* and 3,000 *l.* pass every year, while the accounts do not show what portion of this amount is paid to the copyists. Such a system has been on several occasions disapproved by the Treasury. Your Committee trust that it may be discontinued as soon as possible.

Q. 203–5.

23. The discovery of defalcations extending over nine years, in the office of a District Registrar, has led to inquiry, with a view to alterations in the system of stamping documents. Your Committee are glad to learn that an improved system will be introduced, although it has not yet been definitely settled.

VOTE 12.—REFORMATORY AND INDUSTRIAL SCHOOLS, GREAT BRITAIN.

24. Inquiry into certain points, mentioned in the Comptroller and Auditor General's Report elicited facts as to delay in altering the staff of the office of the Inspector of these schools, and as to increasing difficulty in recovering parental contributions, illustrating the necessity of legislation. So long ago as the year 1883, the Royal Commission on Reformatories and Industrial Schools reported in favour of several legislative changes, including some improvements as regards the parents' payments. The Commission proved, by tables of expenditure, how very small was the part of the cost of the children's training and maintenance in these institutions borne by the parents. And they pointed out that "such contributions are the best "check on the abuse of the reformatory and industrial school system by "parents who wish to get rid of the burden of their children's maintenance "and education; they are a recognition of the parents' responsibility; and "they are the most natural and satisfactory mode of meeting the expenses of "these schools, and limiting the charge thrown on rates and taxes."

Q. 211, 214.

Q. 221.

Q. 220, 222-3.

Reformatories and Industrial Schools Commission Report, 1883, para 60.

But nothing has so far been done to deal with that and other urgent questions connected with these schools, except that Bills brought in by the Government have been before the House of Lords in the Sessions of 1889 and 1890. But these have been dropped, either in that House or on reaching the House of Commons.

Q. 213.

Your Committee trust that the evidence which they have received may hasten legislation. One fact alone proves that its need is urgent, namely, that while the number of children committed to industrial schools, and the consequent outlay upon them, has steadily increased, the amount recovered from parents, unsatisfactory as it was when the Commission reported, has, since that time, seriously diminished.

Q. 221.

CLASS IV.

VOTE 7.—LONDON UNIVERSITY.

25. Your Committee were assured that the question, whether the large sums hitherto annually treated as Extra Receipts ought not to be regarded as Appropriations in Aid, will be reconsidered when the Estimates for next year are framed.

Q. 243, 4.

VOTE 9.—PUBLIC EDUCATION, SCOTLAND.

26. Your Committee have fully inquired into the question raised by the Comptroller and Auditor General, as to the grants made to certain schools, where the proportion of scholars, admitted by the managers to be paying an ordinary fee of more than 9 *d.*, exceeded 20 per cent. He has reported that he cannot admit these grants as proper charges against the Vote, nor the grant to another school, where the percentage was said to be 18·77 in 1889-90, rising in 1890-91 to 43·2, and where special circumstances were noticed by him in his report.

Civil Service Appropriation Accounts, 1889-90, p. 370.

The Comptroller and Auditor General took action in consequence of two opinions of the law officers. The Attorney General and the two Scotch law-officers (the English Solicitor General taking a different view) signed these opinions, and their purport was communicated to your Committee, who have not attempted to interpret the law for themselves, but, in the views which they now report, upon the points at issue between the Department and the Comptroller and Auditor General, have been guided solely by the interpretation thus given by the law-officers.

Q. 355 417.

Q. 415.

Q 413-417.

27. In 1887 the three law-officers answered in the affirmative the question put to them "whether the ninepenny rule applies to Scotland." This rule is laid down by Section 3 of the Elementary Education Act of 1870, which enacts that "the term 'elementary school' does not include any school or "department of a school at which the ordinary payments in respect of the "instruction, from each scholar, exceed ninepence a week."

Q. 413.

33 & 34 Vict. c. 75, s. 3.

The law officers state that "it cannot be disputed that Section 20 of the "Elementary Education Act of 1876 applies to Scotland by virtue of "Section 53. The question is, therefore, what does Section 20 mean? In "Section 20 occur the words, 'public elementary schools.' We think that

Q. 414.

39 & 40 Vict. c. 79, s 30.

"this expression constitutes a 'term,' in the sense of the second paragraph "of Section 48. Accordingly, the expression 'public elementary school' "is to have the same meaning as in the Act of 1870. Now the 7th Section "of the Act of 1870 declares what are 'public elementary schools.' A "perusal of that section will show that it is concerned with the definition "of this attribute 'public'; and it is enough to say that nothing in that "section bears very directly on the present question. The section accord- "ingly throws the reader back upon the definition of 'elementary school,' "which is given in Section 3 (of the Act of 1870). In our view this latter "section is decisive of the present question. It is here that the ninepenny "rule is laid down, and accordingly the 'ninepenny rule' is made by "reference a condition of the grants to Scotch schools."

Q. 416. Your Committee were informed, on behalf of the Scotch Education Department, that they have adopted the view thus taken by the three law-officers.

Q. 480. In another part of the same "opinion," the law officers negative any suggestion that the language applying the ninepenny rule to English grants "bears a different meaning when applied to Scotland. . . . In Section "53 (of the Act of 1876), there is no qualification or modification of "Section 20, and the other relative sections, in their application to Scotland; "no suggestion that they are to be read in one way for Scotland, and "another for England. They are applied as they stand, that is to say, with "their statutory meaning."

Civil Service Appropriation Accounts, 1889–90, p. 369. Q. 407, 417. 28. A further opinion was obtained from the same three law officers in May 1890, as to the proper interpretation to be attached to Section 3 of the Act of 1870, and was to the effect that the Act cannot be construed "so as "to exclude a school in which any one child pays more than 9 *d.* To adopt "such an interpretation would make the words 'each scholar' equivalent to "'any scholar'; which would not," in the opinion of the law-officers, "be "warranted by ordinary principles of construction." The purport of the opinion of the law officers is that, "although the average amount paid by "each scholar affords a guide for determining whether a school does or does "not fall within the concluding words of Section 3 of the Act of 1870," they "think it is not conclusive. The question is really one of fact in each "instance, and it is difficult to lay down any rule which can be applied in "all cases"; but they "think that, if in any school a substantial proportion "of the scholars, or at any rate a large number of scholars, pay not more "than 9 *d.*, the school is within the definition of an elementary school."

Civil Service Appropriation Accounts, 1889–90, p. 369. Q. 418. 29. The Comptroller and Auditor General has reported his opinion that it follows from this authoritative interpretation of the law "that the proper "course, in every case, is to consider the proportion borne by the number "of scholars ordinarily paying more than 9 *d.* a week to the total number of "scholars on the books, regard being given to attendant circumstances."

Q. 420. 30. And on the question to what that proportion may normally amount, he came "to the conclusion to submit that all schools must be considered "ineligible in which the proportion of scholars paying more than 9*d.* "amounts to 20 per cent. and upwards; and that cases of schools where the "proportion is between 10 and 20 per cent. should be specially considered." It was upon this basis that he declined to pass as legal payments the grants to 18 schools, amounting to a total of 12,246 *l.* 19 *s.* 6 *d.* He added that, in regard to other cases, it was only with some hesitation that he had given his certificate.

Q. 423, 4. Civil Service Appropriation Accounts, 1889–90, p. 370.

Q. 425. Q. 431. 31. Mr. Craik, on behalf of the Scotch Education Department, objected, in his evidence, to the adoption of any such proportion or percentage as a rule, and justified the view of the Department that the average fee should be the first consideration in considering the eligibility of a school, the question how many scholars pay 9*d.* or less being taken into consideration when the average seems to the Department, from any special circumstances, to be too favourable or too unfavourable to the school.

Q. 505, 507, 513, 4. 32. Your Committee do not consider that the average which Mr. Craik would regard as entitling a school to a grant, viz., an average fee of 9*d.*, paid for subjects within the Education Code, would be consistent either with the plain wording of the Act, or with the interpretation put on it by the law-officers.

Your Committee, adopting that interpretation, recognise that, although the average fee affords a guide for determining whether a school falls within Section 3 of the Act of 1870, it is not conclusive.

For example, the average fee in a school may be above 6*d.* The discovery that the average is so high should, in your Committee's opinion, raise a doubt whether a large number of the scholars pay no more than the usual elementary school fees, ranging from 9*d.* to 1*d.*, and therefore whether the school is eligible for grants. But the fact would clearly not be conclusive against the school, as further inquiry might show that all the children pay 6*d.*, or that no child pays more than 9*d.*, or that an overwhelming proportion pay no more than 9*d.* Again, the average might actually be above 9*d.*, and yet only one or two scholars might pay more than 9*d.*, the rest paying exactly 9*d.* In each of these alternatives, the school would be eligible for a grant. On the other hand, the average fee might be under 6*d.*, and yet the school might be ineligible; as, for instance, in a case where more than half the scholars pay more than 9*d.*, and the rest pay no fee.

33. Hence the second point in the law-officers' opinion assumes far greater importance than the inconclusive guidance afforded by the average fee. They state that "the question is really one of fact in each instance." They recognise that "it is difficult to lay down a rule which can be applied "in all cases." But they proceed to attempt this, in the following words: "They think that, if in any school a substantial proportion of the scholars, "or at any rate a large number of scholars, pay not more than 9*d.*, the "school is within the definition of an elementary school."

Your Committee, therefore, have no doubt that the Comptroller and Auditor General is correct in the inference quoted above (para. 29); for, if the proportion who pay more than 9*d.* is ascertained, it at once becomes clear whether "a substantial proportion"—"a large number"—pay not more than 9*d.*

34. It is also right that regard should be given, as he states, "to attendant "circumstances."

Some of these "attendant circumstances," in the case of the schools whose grants have been disallowed, call for notice. The Comptroller and Auditor General has reported that circumstances have been brought to his notice which do not permit him "to feel satisfied that the official returns of "'fees payable' made by all school managers are either accurate or "complete." Civil Service Appropriation Accounts, 1889–90, p. 367.

School fees in Scotland are commonly paid quarterly in advance. But the official question answered by managers is "what are the rates of fees "per week?" The managers make their own calculation of the weekly equivalent of the quarterly payment, and enter the result only on the official form. When, therefore, the calculation thus made results in statements that in the Paisley Neilson Institution, out of a total of 1,060 scholars, 433 pay exactly 9*d.*, while 199 pay more, and that in another school, out of a total of 1,460, 381 pay exactly 9*d.*, while 409 pay more, it becomes important to inquire what were the precise quarterly payments, so that the calculation may be checked. Q. 356. Q. 357. Q. 358. Q. 359. Q. 362.

The return of a number of children as paying 9*d.*, when the managers themselves make the calculation, calls for the more scrutiny if there is a marked discrepancy between the returns of two years, as in the case of the first of the schools just mentioned, where, in 1889–90, 18·77 per cent. were returned as paying more than 9*d.*, and in the following year 43·2 per cent., in addition to 174 scholars, who were alleged to have paid exactly 9*d.* Civil Service Appropriation Accounts, p. 370.

The Comptroller and Auditor General reported that errors of return have arisen, in many cases, from incorrect methods of taking into account the duration of the school year; an assumption, for example, that the school met during 48 weeks, whereas the real number was 42. The statement is challenged by the Glasgow School Board as regards more than one case. But the Scotch Education Department have not entered upon a minute inquiry into the question whether the practice exists. Q. 370, 373. Q. 391.

Your Committee are not able to admit the cogency of the argument by which some defence of such a practice was attempted. The Act speaks of "ordinary payments in respect of the instruction from each scholar," which "exceed 9*d.* a week." There must be equal treatment between schools Q. 374–381, 446.

where a weekly fee is charged, and those where the payment is quarterly. No fee is charged at the former for a week when the school does not meet, or the child does not attend. Nor can a correct weekly equivalent for a quarterly fee be found except by dividing the latter by the number of weeks during which the school has met, and the scholars have actually attended.

Q. 371-2. 35. Other errors arose from causes which the Comptroller and Auditor General considered more serious, and which he described in his report and evidence. It seems that some school managers have taken upon themselves the responsibility of making deductions from the payments they have received before answering the official question as to the rates of fees. Nor does any statement, either of gross fees or of deductions, appear on the official form. Thus, for audit purposes at least, there is nothing to show that any deductions have been made.

Q. 382. Some defence was offered by Mr. Craik for such a practice with regard to the income from school fees, on the ground that his Department has habitually told managers that certain heads of expenditure should be deducted from the ordinary expenditure, on which a grant is claimed, and must not form a ground for swelling the grant.

But your Committee do not find in that explanation an adequate excuse for the practice, nor for the omission of the Scotch Education Department to require that, in all cases where the question whether public money shall or shall not be granted depends on the facts as to the school fees, those facts should be fully put before the Department in the first instance, and

Q. 471-3. should be afterwards available for audit. To allow local managers of schools, however trustworthy, to decide for themselves what deductions they may make from gross receipts, without sending in any statement of such deductions or receipts, which may be checked by a local examination of their accounts, seems to your Committee to open the door to errors and abuses. The danger becomes very evident when it is remembered how serious the consequences may be to the finances of a school if adequate deductions are not made, and consequently the answer given by the managers as to "the rates of fees per week" is such that the grant is lost.

Q. 383-385. It was stated by Mr. Craik that some portion of the fees, in certain schools, may be regarded as payments absolutely outside the cognizance of his Department, being paid for subjects on which no grant is given. He also stated that, for subjects within the Code, both "ordinary payments" and extraordinary payments of school fees are within the cognizance of the Department. On these points your Committee refrain from fully expres ing an opinion. But, in their judgment, it is desirable that the Department should exercise vigilance lest school managers, availing themselves of these refinements, should be allowed to make undue deductions from the actual payments made by parents, and thus to claim a grant on misleading returns

Q. 392, 461. as to the school fees. Your Committee observe that, when the right to make deductions is claimed, the Department are disposed to hold that the deductions must be in respect of subjects which are optional, and which are not taught within the ordinary school hours. Your Committee are of opinion that, in dealing with this matter, these two safeguards at least should be kept in view.

Q. 386. 36. In one case, that of the Lenzie Academy, Mr. Craik admitted, in respect of the Comptroller and Auditor General's objections, that "a very

App. No. 7. "serious difficulty has been raised, and so serious a difficulty that no grant "has actually been paid," during the financial year 1890–91.

This fact illustrates the importance and value of the Comptroller and Auditor General's discharge of his duty in raising objection when schools which appear not to come within the statutory definition are on the list of those receiving annual grants.

Q. 388. But, in the preceding year, the accounts of which are now under review, 1889-90, a grant of 206 *l.* 3 *s.* 6 *d.* was paid to this school, and has been reported by the Comptroller and Auditor General as one of those which he

Civil Service Appropriation Accounts, 1889-90, p. 376. cannot admit as proper charges against the Vote. Half the scholars (118 out of 236) were returned by the managers as paying more than 9 *d.* per week, and 26 as paying exactly 9 *d.*, while the school prospectus showed that much higher fees were charged than appeared in the official returns.

37. Under all these "attendant circumstances," your Committee have no doubt that the Comptroller and Auditor General has only performed his duty in reporting the grant to the Lenzie Academy for disallowance, and in extending that disallowance to the 16 other cases in which the managers' own calculations show that the proportion of scholars paying more than 9*d.* amounts to 20 per cent. and upwards, as well as to the case of Paisley Neilson Institution, where the proportion is calculated at 18·77 per cent. for the year in question, but at 43·2 per cent. in the succeeding year, and where the number returned as paying exactly 9*d.* is 433 in the former year and 174 in the latter.

38. Seeing, however, that much hardship to the schools might arise from calling upon their managers to repay grants, which were claimed on a system that has apparently had the sanction of the Department, your Committee report that the disallowance, which they would otherwise have recommended, may be waived.

39. At the same time, it should be understood that that system cannot continue, that the Department should require full statements of the gross receipts and of all deductions claimed, and that these should be closely scrutinised. Finally, your Committee recommend that, so long as the law remains in its present form, a rule should be adopted that, after the actual weekly equivalent for the quarterly fee has thus been ascertained, no school shall be eligible for grants at least two-thirds of whose scholars do not pay fees of 9*d.* or less per week. And the attendant circumstances should be considered, before a grant is made to schools where any children pay more than 9*d.*, or any considerable number are said to pay exactly 9*d.* It need hardly be added that the facts obtained by the Department, to guide them in applying this rule, should, in every case in which a grant is made, be available for the Comptroller and Auditor General when he examines the payments.

40. Some question arose, upon the case of one of these schools, as to a local examination of the accounts of the school. Your Committee hold that the accounts of any school, or other institution, receiving grants of public money upon any condition connected with its receipts or expenditure, such as the condition as to the scale of fees charged, are liable to examination, alike on behalf of the Department responsible for administering the Vote, and on behalf of the Comptroller and Auditor General.

Civil Service Appropriation Accounts, 1889–90, p. 369.
Q. 395–406.

41. Under certain circumstances schools receive, in accordance with the Scotch Education Act, 1872, section 67, an additional grant of 7*s.* 6*d.* per scholar in average attendance. In the case of the Dysart Burgh Board School this amount was paid on an attendance of 149; but as the Department had decided that there was accommodation for no more than 132, and had given the ordinary grant for that number only, the Comptroller and Auditor General has raised the question whether the 7*s.* 6*d.* grant should have been paid for the other 17 children, and he has reported the sum of 6*l.* 7*s.* 6*d.* for disallowance.

35 & 36 Vict. c. 62, s. 67.
Civil Service Appropriation Accounts, 1889–90, p. 370, para. 6.
Q. 541–45.

Mr. Craik argued, in his evidence, that the rule of the Code defining the accommodation of a school could not be held to limit this form of grant in relief of rates. But your Committee feel that the point is open to doubt, and that it was right that it should be raised by the Comptroller and Auditor General. Before further grants are given on this basis, the opinion of the Law Officers should be taken. In the meanwhile, as there might be hardship in claiming repayment, if the decision were unfavourable to the grant, your Committee think that, even in that event, this past payment may be allowed.

CLASS V.

VOTE 1.—DIPLOMATIC SERVICES.

42. The expenditure incurred by the Anglo-Chilian Claims Commission, half of which, amounting to about 6,000*l.* (including 4,734*l.* 17*s.* 2*d.* in 1889–90), fell upon this country, appears to have been out of proportion to the interests involved. The awards were about 30,000*l.*

Q. 249–252.

CLASS VI.

Vote 1.—Superannuation and Retired Allowances.

Q. 268-282. 43. Certain benefits are given by Section 4 of the Superannuation Act of 1859, to persons who have held offices "specified" by the Treasury. The Treasury Minute of 14th June 1859, placed "Professors and Masters of the Royal Military College, and similar establishments," under this section. But inquiry into a question raised by the Comptroller and Auditor General, satisfies your Committee that the words "similar establishments" are not sufficiently specific, either in the public interest, or in that of possible claimants. They suggest that the Treasury should specify more definitely the class of offices entitling the holders to these benefits.

Q. 283-291. 44. Under the circumstances explained on behalf of the Treasury in the evidence, the admitted overpayment of 23 *l.* 4 *s.* 1 *d.* to Mr. Ricketts, late Consul at Tunis, may be written off. Subsequent payments will be on the corrected scale.

Q. 292-3. 45. Your Committee report for disallowance the overpayment of 7 *l.* 6 *s.* 5 *d.* to a late assistant warder, Convict Service, Western Australia. They are informed that the amount will be recovered.

Q. 298. 46. A gratuity of 500 *l.* was awarded out of the Compassionate Fund to a former officer of the Inland Revenue Department, with a salary of 200 *l.*, and now receiving a pension of 69 *l.*, out of the Vote of that Department. The Comptroller and Auditor General regarded this payment as hardly covered by the terms of the Grant. Your Committee were informed, on behalf of the Treasury, that this was a very exceptional case. After the explanation offered, your Committee are prepared to let the payment pass.

CLASS VII.

Vote 3.—Post Office.

Q. 316-341. 47. The payment of the salaries of certain surveyors' clerks is reported as irregular by the Comptroller and Auditor General. These clerks had been Second Division Clerks; and he pointed out, with the support of the Civil Service Commissioners, that fresh Civil Service certificates should have been obtained before these promotions were made. The Civil Service Commissioners state, that "as no clerk of the Second Division can be "promoted or transferred to any situation outside of that division (not "being included in Schedule B. of the Order in Council of 4th June "1870) without a fresh certificate from this Board, such certificates are "required" in these two cases.

Civil Service Appropriation Accounts, 1889-90, p. 561 (A.)

The evidence offered on behalf of the Postmaster General failed, in your Committee's opinion, to meet this authoritative statement. They were informed, on the part of the Treasury, that "it is the usual, if not the "invariable rule, that a new certificate is required on an appointment of "that nature" (*i.e.*, a staff appointment), "but the conditions which the "Civil Service Commissioners would attach with regard to the fresh certifi-"cate are matters of arrangement between themselves and the Postmaster "General, and the Treasury."

Q. 326.

Unless certificates are obtained in these cases, the payments cannot be allowed.

6 May 1891.

THIRD REPORT.

1891.

THE COMMITTEE of PUBLIC ACCOUNTS have made further Progress in the Matters to them referred, and have agreed to the following THIRD REPORT:—

ARMY APPROPRIATION ACCOUNT, 1889-90.

INDIAN HOME EFFECTIVE CHARGES.

1. THE basis on which the Indian Government should pay for the Home Effective Charges for the period from the 1st of April 1887 has not yet been settled. It appears, from the evidence of the Accountant General of the Army, that questions of importance have been raised by the Indian Government with respect to the War Office Claims, and that these must first be considered, before the claims themselves can be dealt with by Lord Northbrook's Committee. Q. 547.

Your Committee trust that every endeavour will be made to arrive at an early settlement of this long outstanding question.

VOTE 1.—ALLOWANCES TO AGENTS OF THE FOOT GUARDS.

2. The Comptroller and Auditor General has called attention to certain allowances for Postage and Stationery to Messrs. Cox & Co., the Agents, as not authorised by Royal Warrant.

It has been explained to your Committee that Messrs. Cox & Co. act, not only as agents, but as Paymasters of the Regiments, and that, as the War Office have, on consideration, decided to continue the present arrangements, steps will be taken to regularise the payments in the direction indicated by the Comptroller and Auditor General. Q. 564.

VOTE 11.—LOSS OF A BALE OF CLOTH IN THE CLOTHING DEPARTMENT.

3. The evidence as to the circumstances under which the War Office found themselves under the necessity of paying for a bale of cloth which had been rejected on inspection, and subsequently lost, is not altogether satisfactory, and your Committee trust that steps will be taken for the prompt removal by the contractors of all rejected stores, and for freeing the Department from pecuniary responsibility in the event of their neglecting that duty. Q. 574-588.

VOTE 12.—WARLIKE STORES.

4. It is, in the opinion of your Committee, most important that the Production Voucher of the Ordnance Factories should be in the hands of the Comptroller and Auditor General in sufficient time to enable a test examination to be applied to it by his Department, and the correctness of the charges to the Vote to be verified before the date fixed by Statute for his Report to Parliament.

The Comptroller and Auditor General points out that the Production Voucher for 1888-89 was not presented to his Department until the 26th November 1889, whilst that for 1889-90 was even later in delivery, and did not reach the Audit Office until the 7th January 1891, a date far too late to enable him to certify the correctness of the amount charged against the Vote.

The Accountant General has stated that it is hoped that the Production Voucher for 1890-91 will be completed in September 1891, and that for 1891-92 in July 1892, and your Committee trust that this hope will be realised. Q. 596-597. Q. 1207.

VOTE 12.—ESTIMATE AND EXPENDITURE, AND APPROPRIATIONS IN AID.

5. The insufficiency of the explanations of variations between Estimate and Expenditure, and Appropriations in Aid estimated and realised, to which the Comptroller and Auditor General has called attention, has been admitted by the Accountant General. These explanations should always be given in sufficient detail to cover all the facts of the respective cases; and the attention which has been called to this subject will, it is hoped, have the desired effect.

Q. 602 and 606.

VOTE 13.—REPAIRS TO OFFICERS' CLUB AT ALDERSHOT.

6. The question raised by the Comptroller and Auditor General, whether the expenditure incurred in these repairs should have been charged as final expenditure against the Vote, seeing that it was to be repaid ultimately, with interest, by the Club, is not altogether free from difficulty.

Without expressing any decided opinion upon this point, your Committee cannot but consider that, in the Accounts or Papers on which the charge to the Vote was made, the fact that a personal account had been opened by the War Office against the Committee of the Club should have been clearly brought to the knowledge of the Comptroller and Auditor General, who would then have been in a position to watch the gradual liquidation of the claim.

Q. 639. The Accountant General of the Army stated, in reply to a question, that this charge against the Club has been noted for recovery in precisely the same way as the rents receivable by the War Office, which amount to about 28,000 *l.* a year; and he added—

"We do not enter the liabilities of our tenants for rent in our Account; "but we have a rent-book, in which note is taken that those rents shall be "recovered. We make up a rent-roll, as it were, from time to time; and "that is separate from the general record which the Comptroller and "Auditor General examines."

Q. 681. Again, in reply to a question on the same subject, he remarked—

"We have records, but they are not, as it were, the public records, which "are examined by the Comptroller and Auditor General."

Q. 678–708. It appears to your Committee that, having regard to the importance of the amounts involved in the various kinds of repayments recovered as Appropriations in Aid, referred to in the evidence, it is highly desirable that these records should be submitted to the Comptroller and Auditor General for inspection or examination; and that he should, in his next report on the Army Appropriation Accounts, inform Parliament how, in his opinion, steps can best be taken for regularly checking the receipt of repayments or annual payments to the War Office, so as to safeguard the public interests without unduly adding to the work and cost of his Department.

VOTE 19.—ALTERATION OF THE DATE OF A FIRST COMMISSION AFTER THE LAPSE OF THIRTY-SEVEN YEARS.

7. The Comptroller and Auditor General reported that he had objected to a grant of a pension at the rate of 25 *s.* a day, in a case where the officer had not completed the requisite 30 years 'service, "reckoned from the date of his first permanent Commission." The War Office thereupon determined to alter the date of the officer's Commission, so as to bring up his years of service to this limit. They did this on the plea that he had been engaged in an acting capacity from the date to which they antedated the Commission, this alteration of the date of the Commission after the lapse of 37 years, although a revival of an old practice, was open, in the opinion of your Committee, to the strong objections urged against it by the Treasury at the instance of the Comptroller and Auditor General. Your Committee are glad to learn that the War Office accept the ruling of the Treasury on this question, that the practice of antedating of Commissions is now finally abandoned, and that Treasury authority having been obtained for a grant under the Dispensing Warrant, the pension is no longer open to objection.

Pay Warrant of 1882, Art. 73.

VOTE 19.—CLAIM BASED UPON AN ERROR IN THE ROYAL WARRANT.

8. A case in which an addition of 50*l.* to retired pay at the rate of 300*l.* a year had been awarded to a major of the Royal Artillery, on the strength of words in a Royal Warrant which had been inserted in error, has been the subject of protest on the part of the Treasury in correspondence published in the Appropriation Accounts. The Treasury finally decided to "leave it to the Public Accounts Committee to report to Parliament "whether the additional 50*l.* per annum improperly granted to Major "Sheil, R.A., on the strength of this error should be disallowed by Parliament." It was apprehended on the information given by the War Office that the case affected the possible claims of 13 officers to a similar extra payment. Your Committee are glad to learn that only three other similar cases exist; and although they entirely approve of the protest made by the Treasury, and are clearly of opinion that in such a case the Secretary of State should have consulted the Treasury before giving his decision, they are not prepared to disallow the grant in this case, seeing that the error in the Royal Warrant having remained uncorrected during two periods, amounting in the aggregate to five years, it seems possible that officers may have formed expectations based upon the actual wording of the Warrant during those periods. Q. 743–791.

Your Committee feel bound to comment upon the apparent carelessness which caused the error to be committed in the first instance, then to remain for some time uncorrected, and, after having been corrected, to be reintroduced in a fresh issue of the Royal Warrant. The consequence, in the case of at least one officer, and possibly of four, is an irregular charge of 50*l.* a year.

VOTE 21.—AWARD OF A WOUNDS PENSION TO AN OFFICER FOR AN INJURY RECEIVED WHILE ACTING IN A CIVIL CAPACITY.

9. Although a Wounds Pension can only be granted under the Royal Warrant, when the officer has been wounded in the execution of military duty, a pension of this nature, dating from 1st January 1888, has been granted to Lieutenant-Colonel W. Everett, on account of injuries received while acting in a civil capacity as consul at Erzeroum. Under these circumstances the Treasury objected to the pension, and also held, in reply to a suggestion of the War Office, that such a grant could not be made by means of the Dispensing Warrant. They maintained that a direct application to Parliament, for the amount of compensation for the injury, would be preferable to what they ventured to think a strained definition of military duty. This view was not accepted by the War Department; and the Secretary of State finally decided to make a grant of 150*l.* a year, under the authority of the Royal Warrant first mentioned. Your Committee regret that the suggestion of the Treasury was not acted upon; and, as the case was not one falling within the clear meaning of the Warrant, they agree with the suggestion that the only proper mode of dealing with the case was by a direct application to Parliament. Any case of this kind should be met by a special item in the Consular Vote, or should, in some other manner, be distinctly brought to the notice of Parliament, at the instance of the Foreign Office. The pension cannot be allowed as a charge against Army Votes. Q.792–814.

Surplus to be surrendered.

	£.	s.	d.
10. The Surplus to be surrendered, as shown on the Appropriation Account, is - -	347,821	10	2
To this, however, must be added the sum of - which, as shown in the 22nd paragraph of the Comptroller and Auditor General's Report, has been twice charged. The error has been admitted, and the amount to be surrendered will consequently be increased to - - - - -	1,834	9	10
	£.349,656	–	–

NAVY APPROPRIATION ACCOUNT, 1889-90.

Votes 1 and 2.—Receipts from India for Services of Her Majesty's Ships in Indian Waters.

11. From the terms of an Admiralty Letter, dated the 12th of January 1891, the Comptroller and Auditor General was led to believe that the subsidy payable by the Indian Government for the services of Her Majesty's ships in Indian waters had been fixed, by consent, at 41,600 *l.* (plus the cost of repairing the "Sphinx") for 1890-91, and at 103,577 *l.* for 1891-92.

Your Committee regret, however, to learn, from the evidence given before them, that, as regards the latter year, the amount of the subsidy has not yet been settled.

It appears that the Indian Government having apparently agreed, at a Conference held on the 26th March 1890, to the payment of 103,577 *l.* for
Q. 843. the year 1891-92, has since taken exception to the ships selected by the Admiralty, although they are stated to be ships "of a new type and high speed." Your Committee have not been informed whether the Admiralty are prepared to meet the objections of the Indian Government; but they must impress upon the Departments concerned the importance which they attach to an early settlement of this outstanding question upon a sound and permanent basis.

Vote 8, Section III.—Payments to Contractors for Propelling Machinery.

App. No. 1. 12. The Comptroller and Auditor General has again called attention to the very large payments made to contractors in the concluding month of the Financial Year, and to the fact that, out of a total expenditure of 548,768 *l.* 5 *s.* 5 *d.* in the year 1889-90, 188,837 *l.* 5 *s.* 6 *d.* was paid in March 1890.

Q. 850. Your Committee have made further inquiries on this subject, and have been informed that every effort is being made by the Admiralty to meet the views expressed by successive Committees of Public Accounts, that the expenditure in question should be more evenly distributed throughout the
Q. 852. year. They have also been led to expect that the Account for 1890-91 will show a marked improvement in this respect.

Under these circumstances, they refrain from further remarks, in the confident expectation that this subject will be carefully kept in view by the Board of Admiralty.

Vote 8, Section III.—Advances to Contractors.

Q. 859. 13. Your Committee learn, with satisfaction, that the Admiralty are prepared to adopt forms of contract, with instalment conditions, in all
Q. 860. cases where the nature of the contract will admit of such conditions, and to increase the number of instalments, under every large contract for propelling machinery from 16 to 26.

Your Committee trust that the adoption of these new forms of contract will have the effect of considerably diminishing the number of cases in which, under the old system, it has been found necessary to make advances to contractors which, although they were for work done, were not claimable by the contractors under the terms of their contracts, and were, to this
Fourth Report, 1890, paras. 5-8. extent, irregular. The importance of these points was urged in the Fourth Report of the Public Accounts Committee last year.

Vote 8, Section III.—Sub-Head DD., Expenses of Raising Her Majesty's Ship "Sultan."

14. Your Committee have had under their consideration the circumstances under which the Admiralty, on the 7th June 1889, entered into a contract with Messrs. Baghino for raising Her Majesty's Ship "Sultan" for 50,000 *l.*, without first obtaining the sanction of the Treasury for the expenditure involved, and notwithstanding the fact that no provision had been made for this service in the Navy Estimates.

The Admiralty having, in their letter of the 15th November 1889, to the Treasury, expressed their regret for the irregularity, and the Accountant General of the Navy having promised that, in future, the Admiralty will observe a rule laid down by a Treasury Minute of the 20th August 1889, to govern departmental procedure in similar cases, your Committee are of opinion that the expenditure may be allowed.

Pages 115–116.
Q. 868.

The Treasury Rule, to which reference is made, is intended to govern cases in which a Department finds itself under the necessity of incurring expenditure on a service before Parliamentary provision for it has been made; and is in the following terms:—

Treasury Minute 20th August 1889.

"As soon as the Spending Department is satisfied that the new expendi-
"ture cannot, without detriment to the public interests, be postponed until
"Parliament has provided for it in the usual manner, that Department
"should submit the same in writing to the Treasury with a full description
"of the circumstances which render it necessary. The Treasury will then
"decide whether, apart from any question of adequacy of savings, the
"nature of the service is such as to require, for constitutional or other
"reasons, that Parliament should be consulted before the expense is
"incurred. Supposing the Treasury to decide that the expense may be
"incurred without the previous submission of an Estimate to the House,
"the method of procedure will depend in part on the period of the year.

"If the Vote to which the expenditure is chargeable has not yet been
"taken, the Minister who will have charge of it when taken in Committee
"of Supply should at once lay upon the Table of the House a statement of
"the additional expenditure sanctioned by the Treasury, explaining that
"it is proposed to defray it out of savings on other Army or Navy Votes
"if possible, in which case a Minute will be presented to the House before
"the end of the financial year, specifying the exact savings that are to be
"employed for the purpose, but that, should this mode of defrayment
"prove impossible, a Supplementary Estimate will be presented for it.

"If the Vote to which the expenditure is chargeable has been already
"taken, no opportunity is likely to occur of informing the House of it
"until the time arrives for presenting either a Supplementary Estimate or
"a Minute in accordance with the Resolution of 4th March 1879; and
"meanwhile the expenditure may be incurred if the Treasury approves."

Your Committee wish to impress upon Public Departments generally, and particularly upon the War Office and Admiralty, the importance which they attach to a careful observance of this Regulation, which, in their judgment, lies at the very threshold not only of Treasury, but of Parliamentary control.

VOTE 9.—NAVAL ARMAMENTS.

15. The Comptroller and Auditor General has again called attention to the fact, that the important change under which, from the 1st April 1888, the Parliamentary provision for Naval Armaments has been made in the Navy Estimates, instead of, as heretofore, in the Army Estimates, has not been accompanied by the corresponding changes which, in his opinion, are necessary, if the Rule involved in the Exchequer and Audit Departments Act of 1866 is to be maintained, that the Department which administers a Vote is to be directly responsible for its expenditure.

He has pointed out that, if the object contemplated in the mode of taking the Estimate is to secure direct responsibility on the part of the Admiralty for the expenditure of the Vote, it will not, in his judgment, be fully attained until the Admiralty is charged with the entire responsibility for every contract entered into on its behalf, and for every order placed with the Ordnance Factories at Woolwich, for Warlike Stores.

He further remarks that, when this has been done, the responsibility for watching the due execution of both contracts and orders, for testing and passing the stores, and for ascertaining that they are taken on Naval Store charge, should, in his opinion, necessarily follow; and that the chain of responsibility will be rendered still more complete by the measure upon which Her Majesty's Government have already decided, viz., the transfer to the Admiralty of the custody of all Naval Warlike Stores at the principal Home Stations.

Para 14. In the Fourth Report of the Committee of Public Accounts, 1890, it was stated that the question as to the steps to be taken for securing that effective responsibility on the part of the Admiralty for the expenditure under this Vote, which the Exchequer and Audit Departments Act requires of all Accounting Departments, together with the further question of the transfer of the custody of Naval Warlike Stores from the War Office to the Admiralty, had been referred by the Chancellor of the Exchequer to Mr. Forwood's Committee on Naval Warlike Stores. These questions have since been considered by that Committee, who have made two Reports to Her Majesty's Government. Your Committee are glad to learn from the evidence which they have received, as well as from the statement of the Comptroller and Auditor General, that one of the recommendations of Mr. Forwood's Committee, namely, that the Admiralty shall be the custodians of their own Stores at the principal Home stations, has been accepted, and that this recommendation is now in course of being carried out.

Treasury Minute, 10th January 1891.

Q. 875.

Q. 877–880.

Q. 885–887. With regard to the other questions involved in the reference, Mr. Forwood's Committee have also made recommendations which appear to be still under consideration.

Q. 1241. Your Committee were desirous that the Reports in question should have been laid before them; and it is a matter of regret to them that, on administrative grounds, Her Majesty's Government have considered this course open to objection. Under these circumstances, your Committee confine themselves to the expression of an earnest hope that all the steps necessary for investing the Admiralty with the entire financial responsibility for the expenditure under this Vote may be taken definitely, and at an early date. They are under the necessity of recording their opinion, as was done in the Report of last year, that the present mode of administering the Naval Armament Vote is not consistent with the provisions of the Exchequer and Audit Act.

Public Accounts Committee, Fourth Report, 1890, para. 16.

Vote 9.—Payments to the War Office for Guns and Warlike Stores.

16. As in the case of the Army, so in the case of the Navy Appropriation Account, the Comptroller and Auditor General was unable to verify the correctness of the charges for Warlike Stores supplied by the Ordnance Factories before presenting his Report on the Account, in consequence of the late delivery of the Production Voucher. However, your Committee learn that the subsequent investigations have, on the whole, shown fairly satisfactory results.

Q. 1200.

Vide *supra*, para. 4. The subject of the future submission to the Audit Office of the Production Voucher at an earlier date has been already dealt with in the Army Appropriation Account.

Vote 9.—Appropriation of Expenditure under the Normal, Dockyard, and Contract Ships.

17. Your Committee regret to learn that, owing to the manner in which the Ordnance Factory Accounts were kept, it has been found impossible to effect a perfectly accurate division of the expenditure under Normal, Dockyard, and Contract-built Ships, a duty incumbent upon the Admiralty under the Naval Defence Act.

Q. 931. Your Committee were informed on behalf of the Admiralty, that the War Office objected to keep the Accounts in such a manner as would have ensured a due compliance with the provisions of the Act in question, on the ground that this would involve a very intricate system of accounting. That Department has, however, since seen its way to the institution of Accounts which are expected to have the desired effect as regards the Navy Appropriation Account for 1890–91. Your Committee cannot, therefore, consider that there was much weight in the original objection; and they regret that the War Office should not have recognized at the outset the necessity for doing all in their power to enable the Admiralty to discharge with perfect accuracy the duties imposed upon them under the Naval Defence Act.

Q. 935

Q. 932. Although, at this distance of time, it may not be possible to revise the allocation of Expenditure, which the War Office considers to be fairly

accurate, your Committee trust that the Admiralty will take such steps as will secure that the Ships Building under the Naval Defence Act, whether in the Dockyards or under Contract, ultimately receive from the Ordnance Factories, armaments, and warlike stores to the full value of the amount which will be charged to them respectively.

VOTE 9.—SUPPLIES OF ORDNANCE STORES TO OTHER DEPARTMENTS.

18. The Treasury have apparently given their consent, subject to the establishment of suitable regulations, to an arrangement under which the amounts received from the Departments for stores supplied will be credited to the Debit Sub-Head which bore the original charge, instead of to Appropriations-in-Aid, according to usual practice. Q. 936.

The arrangement in question appears to be one which should be carefully watched by the Comptroller and Auditor General.

The Treasury admit that serious abuse might arise, and that careful regulations ought to be made. Q. 947.

VOTE 9.—WARLIKE STORES FOR SHIPS BUILDING UNDER THE IMPERIAL DEFENCE ACT.

19. The Comptroller and Auditor General reports that a sum of 5,085 *l.* has been charged against Sub-Head D., "Small Arms and Miscellaneous," in respect of Warlike Stores which were purchased for the Australian squadron, and taken on charge in the Australian Store Ledger.

It appears that it has since been found that some of these stores were not required for the Australian ships, and have been transferred to Ordinary Naval Services. As, however, no adjustments have been made within the period of this Account, your Committee have no alternative but to disallow the sum of 5,085 *l.* charged against this Vote. In their opinion this amount should have been included in the Account of expenditure under the Imperial Defence Act for 1889-90. As this has not been done, an adjustment would appear to be necessary in the Account for 1890-91. Q. 956.

VOTE 11.—INFRINGEMENT OF PATENT.

20. Your Committee agree with the Comptroller and Auditor General in thinking that the payment of 11,686 *l.* 15 *s.* 7 *d.* to the Hotchkiss Ordnance Company should have been charged to a special Sub-Head, and not to Sub-Head J. of Vote 11 (Gratuities for Special Services).

If, however, the Treasury should still be of opinion that the Sub-Head for Gratuities in the Navy Estimates should be placed on the same footing as the Sub-Head "Awards to Inventors, &c.," in the Army Estimates, the title of the Navy Sub-Head should be altered accordingly. Q. 966.

Surplus to be Surrendered.

	£.	*s.*	*d.*
21. The Net Surplus to be surrendered, as shown on the Appropriation Account, is - - - - -	391,431	5	–
To this, however, must be added the sum of - which your Committee have disallowed, for the reasons explained in Paragraph 19, making a Total of - - - - - - - - - -	5,085	–	–
	£. 396,516	5	–

Your Committee are not aware that it has yet been settled how much of this surplus is to be surrendered to the Exchequer, and how much to the Naval Defence Account at the Bank of England, under the provisions of the Naval Defence Act, 1889.

ARMY (ORDNANCE FACTORIES).

APPROPRIATION ACCOUNT, 1889-90.

22. This Account shows a Net Deficit of 23,927 *l.* 12 *s.* 5 *d.*

According to the statement of the Comptroller and Auditor General, the correct amount of the Net Deficit is 25,666 *l.* 15 *s.* 1 *d.* The Treasury having, however, allowed the sums of 2 *l.* 15 *s.* 2 *d.*, and 92 *l.* 12 *s.* referred to in paragraph 8 of his Report, the deficit is increased to 25,762 *l.* 2 *s.* 3 *d.*

The manner in which deficits upon this Vote should be treated was the subject of investigation by the Committee of Public Accounts of 1890, and has again been the subject of inquiry by your Committee in the present Session.

It is necessary, in the first instance, to point out that this Vote is of an exceptional character, inasmuch as, although the expenditure of the Factories amounts to nearly two millions and a-half, the Parliamentary Vote is for a merely nominal amount, the expenditure being met out of Appropriations-in-Aid, which consist of the amounts paid by the War Office, Admiralty, India, and the Colonies, for Armaments and other War-like Stores manufactured and supplied, or in process of manufacture.

The respective Departments and Governments make cash advances from time to time to enable the Factories to carry on their business; and final payments or adjustments are made when the War Office have made up their accounts for completed orders, and have arrived at the ascertained value of labour expended, and stores used on semi-manufactured articles.

The War Office have unfortunately not hitherto been able to get out their Production Voucher, or their claim for semi-manufactures, until many months after the termination of the Financial Year. The Production Voucher for 1888–89 was not forthcoming until the end of November 1889; whilst that for 1889–90 was not completed until January 1891.

This circumstance has been the cause of serious inconvenience; for, until the final claims are received, the Departments cannot know for certain whether the advances they have made are or are not, in excess of the amounts they will be called upon to pay; and when, as in the case of the Admiralty, it was found that, in consequence of the inaccuracy of the forecasts of expenditure on the part of the Factories, the advances in 1888–89 were 54,000 *l.* in excess of the value of the work done, the knowledge came too late to be of practical utility; and the inaccuracy of the forecasts had consequently the effect of diminishing the spending pwers of the Admiralty by that amount. As the business of the Ordnance Fctories is carried on on a professedly self-supporting basis, the Departments being charged the actual cost of production, it follows that any deficit shown upon the Account arises not necessarily from the fact that the expenditure has exceeded the amount anticipated, but from the circumstance either that the claims of the Factories have not been wholly paid, as last year; or, as in the case of the present Account, that the Factories have incurred capital expenditure which has not been wholly covered by the prices charged for the articles manufactured; or, as may hereafter be the case, from the fact that the amount voted for capital charges in respect of permanent additions has been insufficient to meet the charges. Hence the deficits are, for the most part, of a more or less temporary character; and, to meet them in the same way as deficits on ordinary Votes are met, would be to vote money which sooner or later would have to be paid over to the Exchequer, a course manifestly undesirable.

See Mr. Forwood's Reply to Q. 1872, Public Accounts Committee, 1890.

The deficits on the Ordnance Factory Votes may therefore have to be dealt with in an exceptional manner. Last year, at the instance of the Treasury, your Committee agreed that the deficit on the 1888–89 Account should be charged against the accounting officer until it was realised; and they are inclined to think that it will be difficult to adopt any other course with regard to the deficit upon the present Account. The Comptroller and Auditor General has suggested that to charge the accountant with this deficit is not altogether a satisfactory mode of procedure, and that the absence of finality may be fairly considered as open to objection.

Fifth Report of Public Accounts Committee, 1890, para. 6.

He has also been much influenced by these considerations, as well as by the disarrangement of departmental finance arising from the inaccurate forecast of probable expenditure to which Mr. Forwood's evidence called attention last year, but more especially by the grave inconvenience which resulted from the late compilation of the Production Voucher. This has precluded, first, a proper examination on the part of the War Office and Admiralty of the Factory claims before they are charged as final expenditure against their Votes; and secondly, their subsequent examination

by the Comptroller and Auditor General before he reported upon the Appropriation Accounts. Consequently, with a view to removing these difficulties, he has submitted to your Committee a Memorandum, in which he has suggested for consideration the advisability of making the Factories more distinctly a trading concern :—

(*a*) By providing them with a fixed capital, at interest, in lieu of large and long outstanding imprests from Army and Navy Votes. Q. 1046.

(*b*) By placing the Factories in the position of a contracting firm, making articles under tender at a fixed price, which should exclude loss, and with stringent conditions as to date of delivery.

(*c*) The present Ordnance Factory Vote to be a pure Token Vote, such as the Bankruptcy Vote now is, in order to maintain Parliamentary control over Salaries, &c.

(*d*) The provision in Army and Navy Estimates to be for so many Guns, Carriages, Projectiles, &c., to be made by contractors, and so many and so much to be expended in procuring them from the Ordnance Factory, to be paid for on delivery in both cases. Q. 1089 *et seq.*

Your Committee have taken some evidence on the subject of this proposed change from Sir Reginald Welby, the Permanent Secretary of the Treasury ; and from Mr. Knox, the Accountant General of the Army, as well as from Sir Charles Ryan.

Your Committee learn from Mr. Knox that confident hopes prevail in the War Office that the Production Voucher will in future be completed at a much earlier date, and that the forecasts of expenditure will be more accurate. Your Committee cannot judge how far these anticipations will be realised in practice. But should the evils, to which the Comptroller and Auditor General has called attention, not be speedily remedied, your Committee are convinced that some altered system would have to be introduced. At this stage, the changes which he has suggested in his Memorandum and which he has most usefully explained before your Committee, clearly deserve careful consideration by the Treasury and the Departments affected, but are not yet ripe for any expression of opinion on the part of your Committee. Q. 596, 1056.

Mode of Accounting for Repayment Services of the Ordnance Factories.

23. Under an arrangement sanctioned by the Treasury, by way of experiment for one year, the amounts advanced to the Ordnance Factories by the War Office, Admiralty, India, and the Colonies, are carried to a special Account which has been opened in the Books of the War Office, instead of to a separate Account at the Office of the Paymaster General.

When the proper time arrives, the War Office intend to report to the Treasury the result of the experiment. The subject will, no doubt, be again referred to in the Comptroller and Auditor General's Report on the Account for 1890–91. Q. 1162–1163

Issue of Army Funds to the Ordnance Factories, in anticipation of Vote.

24. It is hoped that the practice of making issues from Army Funds to the Ordnance Factories, before the Ordnance Factory Vote has received the sanction of the House of Commons, will cease with the Account for 1890–91. Your Committee observe that the Ordnance Factory Vote for 1891–92 was taken on the 17th March 1891, the War Office having acted upon the recommendations which were made upon this subject by the Committee of Public Accounts of 1890.

Suspense Account of Sums not received in 1888–89.

25. The evidence shows that the amounts outstanding in the Books of the War Office against India, the Colonies, and Contractors, &c., are in course of being satisfactorily cleared. Your Committee, however, regret to learn from the Report of the Comptroller and Auditor General that the "Suspense Account Sales" still remains at the same amount, viz., 1,343 *l.* – *s.* 4 *d.*, and they trust the War Office will take whatever steps are necessary to clear this Account. Q. 1170.

Payments for Increased Weight of Coal caused by Saturation.

26. The Comptroller and Auditor General has called attention to a case involving an additional payment of 20 *l.* 11 *s.* 3 *d.* to a contractor for coal, arising from the fact that, in the course of transit by barges, a supply of coals increased in weight to the extent of 35 tons, in consequence of being saturated with water.

It appears from the evidence that the contractor was, under the terms of his contract, entitled to be paid according to weight on delivery, and was paid accordingly. Your Committee are glad to learn, that arrangements Q. 1199. have now been made to prevent such a loss of public money in future.

ANNUAL ACCOUNTS OF THE ORDNANCE FACTORIES, 1889–90.

Outstanding Questions.

27. The six outstanding questions adverted to by the Comptroller and Auditor General in the 2nd paragraph of his Report, appear either to have Q. 1226. been or to be still under the consideration of a Departmental Committee. This Committee has already reported upon two points, and the Director General of Ordnance Factories has stated in his evidence that the four Q. 1230. remaining points will probably be reported on in about six months; but that, in the meantime, improvements are being effected without waiting for the final Report.

Under these circumstances, your Committee are led to hope that all these outstanding questions will have been finally dealt with before the time arrives for the next Report of the Comptroller and Auditor General.

ROYAL GUN FACTORY.

Reserves of Piecework.

28. The Comptroller and Auditor General points out that, in the Turnery and Boring Mills, Reserves of Piecework, to the value of 961 *l.*, had been accumulated, and had been treated as a relief to current expenditure.

Q. 1242–1245. The circumstances under which these accumulations occurred have been satisfactorily explained to your Committee, as arising from a system which has been abandoned. Under a different system, which has now been adopted, it is said to be impossible that similar accumulations can occur.

Incidence of Values of Steel Forgings found Defective.

29. Hitherto the values of steel forgings subsequently found to e defective have been charged under "Material" to the various Gun Orders for which the forgings were demanded.

Q. 1252. The Director General of the Ordnance Factories agrees in the criticism of the Comptroller and Auditor General, that these values might, as a general rule, be distributed more widely over "Orders" participating generally in the output of the Steel Forge; though, if the failure occurred in the forging of a specially high quality of steel, for a particular gun, the charge would go against the gun. He states, however, that such a case would be exceptional.

It appears that the rejected forgings of the Gun Factory amount to about 28 per cent. This high rate is explained by the fact that the steel making at the Factory is very small, in consequence of an understanding Q. 1255. with the trade as to non-competition.

Royal Small Arms Factory, Enfield.

30. Your Committee note with satisfaction that the suggestion of the Comptroller and Auditor General, that the time-keeper's records should be brought under the direct review of the Accounts Branch, has been adopted, as well as a further suggestion for an improved system of arriving at the values of semi-manufactured articles. They trust that the steps taken will have the effect of securing greater accuracy of account.

BUILDING WORKS DEPARTMENT.

31. The serious weaknesses with regard to the allocation of labour to different items of work, and the necessity of more exact accounting in the Building Works Department, to which attention has been called, are still under the consideration of the Departmental Committee. But the Director General has stated that he thinks he sees his way to improvements which will probably satisfy the Comptroller and Auditor General. Your Committee trust that this will prove to be the case. Q. 1262. Q. 1263.

BALANCE SHEET.

STOCKTAKING.

32. The Comptroller and Auditor General has pointed out that the stocktaking at the Ordnance Factories now consists of a more or less continuous stocktaking, conducted on behalf of the Director General, who is himself responsible for the stores.

It appears, from the evidence, that three men are employed in examining and testing; but that the only stocktaking wholly independent of the factories contemplated by the War Office will be that effected by some officer to be sent down from time to time at their discretion. It appears to be doubtful whether such a system of stocktaking fulfils the conditions laid down by the Treasury Minute of the 15th of November 1886, which is referred to in the letter from the Audit Office of the 14th of May 1890. Q. 1274.

The Comptroller and Auditor General, having heard the evidence of the Accountant General and Director General, has replied in the affirmative to a question by the Committee, whether, under the circumstances as explained, he would press the importance of the independent stocktaking to which his Report points; and Mr. Knox has stated that this matter will be considered at the War Office. Q. 1285.

It appears to your Committee that this is a question which might also with advantage be considered by the Treasury.

CAPITAL ACCOUNT.

SPECIAL PLANT FOR THE MANUFACTURE OF THE MAGAZINE RIFLE.

33. The amount brought to account for special plant manufactured for the production of the Magazine Rifle, namely, 92,447 *l.* 16 *s.* 10½ *d.*, is admittedly not the actual cost of the special plant, but the estimated cost, arrived at by the Director General of Ordnance Factories, after personal inquiry. Q. 1291.

Your Committee note this circumstance, because the amount charged to capital affects the cost of the rifle. If too much is charged to capital, the cost of the rifle is reduced, and *vice versâ*. Q. 1292–1293.

VARIATION IN THE ALLOCATION OF SIMILAR CHARGES TO CAPITAL AND PRODUCTION RESPECTIVELY.

34. The apparent inconsistency of charging expenditure for similar articles sometimes to capital and sometimes to production, pointed out by the Comptroller and Auditor General, has been inquired into; and steps are being taken to meet his objections. Q. 1296.

The Director General of the Ordnance Factories states that there is every opportunity at the War Office to criticise the allocations as they are made.

Your Committee are, however, of opinion that, if possible, some guiding line should be adopted, to enable the Comptroller and Auditor General to judge of their propriety.

IMPERIAL DEFENCE ACT, 1888.

PORTS AND COALING STATIONS ACCOUNT, 1889–90.

35. The Second Schedule of the Imperial Defence Act, 1888, shows that it was contemplated that the entire expenditure under Part 2 of the Act would take place between the 1st of April 1888 and the 1st of April 1891. The question therefore arose whether expenditure subsequent to 51 & 52 Vict, c. 3

the 31st of March 1891 could legally be incurred under the provisions of the Act.

Your Committee have been informed, that an opinion of the Law Officers of the Crown has been obtained that expenditure after that date was not illegal, and the expenditure is consequently still going on.

It appears from the evidence of the Accountant General of the Army that the expenditure will probably be spread over a period of five years, instead of over the period of three years contemplated in the Schedule to the Act.

STORE ACCOUNTS OF THE ARMY, 1889–90.

Surpluses of Stores Set-off against Deficiencies.

Q. 1347–1351.

36. It has been explained that the War Office action of setting-off surpluses against deficiencies, when a change takes place in the Ordnance Store Officers who have charge of the Stores, only takes place after the receipt of reports upon each item on which there is a discrepancy; and that the allowances are then made by the Secretary of State in the exercise of his discretion. The explanation appears to your Committee to be satisfactory; but they are of opinion that it is desirable that the Comptroller and Auditor General should continue to state the facts of any particular allowances which he may think of sufficient importance for notice in his Reports on the Accounts.

ARMY (CLOTHING FACTORY), 1889–90.

Q. 1361–3.

37. The Comptroller and Auditor General points out that the Clothing Factory is not on the same self-supporting basis as the other Army Factories; and that the Accounts merely set out the statistical results of manufacturing operations for which provision is made in Army Votes. Your Committee consider that attention should be called in their Report to this difference between these Army Manufacturing Accounts.

Balance Sheet.

Q. 1364–6.

Appendix, No. 2.

38. The Director of Clothing has handed in to your Committee a statement explanatory of the differences between the figures shown in the Appropriation Account and Balance Sheet respectively, under "Wages and Materials." It is admitted that this explanation should have appeared on the Account, and it is promised that this course will be followed in future.

Production Statement.

Q. 1379–82.

Q. 1379.

39. The criticism of the Comptroller and Auditor General, that the "direct" charges, which include the pay of viewers, cutters, tailor soldiers, trimmers, cap makers, and boys, have all been classified under the unqualified description of "cutting," has been admitted, and the Director of Clothing has stated that, it is, in future, intended to show in the Account the actual cost of "cutting" and "viewing" separately.

STORE ACCOUNTS OF THE NAVY, 1889–90.

Condemnation of Masts at Malta.

Public Accounts Committee, 4th Report, 1890. par. 24.

Q. 1394.

40. Last year the Public Accounts Committee noticed cases in which masts and boiler-tubes sent to Malta were condemned. Their attention is again this year called by the Comptroller and Auditor General to a similar case, involving a loss of 900 *l.*, a large number of Riga hand masts which had been sent out in 1885 having been condemned. The explanation appears to be, first, that as a matter of experience at Malta, it had not been found necessary to take the ordinary precaution of covering the masts with paint; and secondly, that at the time of the arrival of the stores, war was expected and so much extra trouble was thrown upon the Dockyard, and that labour was probably not available for the purpose.

It is satisfactory to learn that arrangements have been made for building a suitable covered shed; and it is, therefore, hoped that such losses will not occur again. Seeing that condemnations at Malta have more than once called for remark on the part of the Comptroller and Auditor General, and have not been confined to this particular kind of Store, your Committee trust that every effort will, in future, be made not only to comply with the regulations which require that all stores sent out to any establishment abroad should be the best of their kind; but also to ensure due care of stores received at the Malta Dockyard. Q. 1396.

STORES LAID APART FOR THE USE OF MERCANTILE AUXILIARIES.

41. At the date of his Report, the Comptroller and Auditor General had received no reply to his inquiries whether the Stores laid apart for the use of Mercantile Auxiliaries were the subject of periodical survey. Your Committee have been informed that this stock has been taken at Portsmouth and Devonport, but not at Chatham; and that it is intended to have periodical surveys, as suggested by the Comptroller and Auditor General. In the opinion of your Committee, it is important that such surveys should be made with the utmost regularity, having regard to the special service for which the stores are set apart. Q. 1399.

STORE ACCOUNTS, VICTUALLING YARDS.

42. Under the Regulations, unserviceable stores ought to be sold by public auction, and not to be delivered to the purchaser until he has paid for them in full; and the Comptroller and Auditor General calls attention to a case at Sydney, when, although advertisements are stated to have been inserted in the papers, condemned biscuit was sold by private treaty, and the purchaser was allowed to remove the biscuit from the yard without first paying for it. He subsequently became bankrupt, and the value of the biscuit was lost to the Crown. Your Committee have received a written explanation from Mr. H. R. Yorke, the Director of Victualling, which will be found in the Appendix; and which your Committee consider may be accepted. Appendix, No. 3.

NAVAL STORE ACCOUNTS OF HER MAJESTY'S SHIPS.

43. The Comptroller and Auditor General has called attention to the unsatisfactory character of a coaling account of one of the Torpedo Boats. The Director of Stores has stated to your Committee that it is almost impossible to get the Torpedo Boats to keep an accurate account at all; and so much so is this the case, that the Admiralty "have adopted a system of "inspecting their accounts, and making out their accounts immediately they "come in by officers outside the boats altogether." Q. 1405.

It is to be hoped that this plan may have the effect of securing greater accuracy. Q. 1409.

TRANSPORT STORE ACCOUNTS.

44. The practice of supplying pilots on board the Troop Ships in the Suez Canal with dinner and after-dinner-claret, marsala, port, and various kinds of spirits should, your Committee think, be the subject of a Special Regulation. It appears that these pilots are, in this respect, on a different footing to pilots elsewhere.

DOCKYARD EXPENSE AND MANUFACTURING ACCOUNTS, 1889–1890.

Q. 1412.

COMPLETE TEST EXAMINATION OF HOME DOCKYARDS IN 1889-90.

45. Your Committee are glad to learn that this year, for the first time, the Expense and Manufacturing Accounts of all the Home Dockyards have been subjected to a test examination. There remains still the extension to the Foreign Yards, which your Committee understand, from paragraph 12 of the Comptroller and Auditor General's Report, to be now under consideration.

Outstanding Questions.

Q. 1413. 46. The several questions outstanding from last year seem to be approaching settlement. The Comptroller and Auditor General has not yet had an opportunity of considering the recent instructions with regard to the Naval Stores laid apart in the custody of the Captain of the Steam Reserve, but will report upon the matter on a future occasion.

Labour-Tonnage.

47. The Comptroller and Auditor General, in his Report, criticises somewhat severely the system which has hitherto prevailed for payment of labour according to the amount of tonnage built into the ships at the dockyards.

Q. 1416. The Admiralty admit that the system is not at present satisfactory.

Your Committee hope that the plan of payment by piece-work, if continued, will be found susceptible of being placed, as anticipated, on a sound footing.

Task and Job (Piece-work).

Q. 1418. 48. With regard to what is termed task and job (piece-work), your Committee are informed that, since November 1889, a system of independent check has been adopted which may prevent a repetition of the irregularities which have been brought to notice.

49. Your Committee are also informed that it is under consideration to adopt a system of dealing with task and job measurements by which an independence of record may be secured.

Coals issued on Repayment.

Q. 1424. 50. Your Committee are glad to learn that, for the future, a system has been established by which the actual cost of coal will be charged against the War Department and India, although it has not been found practicable to make recoveries in respect of coals issued at inadequate rates in the past.

Stock Valuation.

Q. 1428. 51. Your Committee consider that it is essential to the utility of the Stock Valuation Account that frequent and independent comparisons should be made of the state of items of stock as shown by the Value and Quantity Records respectively, and are of opinion that arrangements should be made for a sufficient test in this respect.

Delay in rendering Annual Accounts.

Q. 1451. 52. Your Committee are of opinion that there has been undue delay in the rendering of the Expense Accounts to the Comptroller and Auditor General, and trust that, as regards 1890–91, the dates fixed by statute in this respect will be duly observed.

NAVAL DEFENCE ACT.—ACCOUNTS, 1889-90.

Delay in rendering Annual Accounts.

Q. 1459. 53. Your Committee consider that the delay in rendering the Naval Defence Account is to be regretted. They cannot think that there need be any difficulty in rendering this Account at a much earlier date.

Estimate of Ships Building under the Act.

Q. 1462. 54. It is admitted by the Admiralty that the precise terms of Section 4 of the Naval Defence Act were not observed in regard to the Estimates for Ships Building; but it is pleaded that compliance with this provision of the Act was impossible in the first year.

Your Committee are assured that the red-ink figures given in the Estimate in the Account now under consideration may be considered as final.

VESSELS TO BE BUILT BY CONTRACT; TORPEDO TUBES.

55. Your Committee see no reason to question the decision come to by the Treasury, that, although made in the Dockyards, the expenditure for Torpedo Tubes was a proper charge against the Contract Fund of 10,000,000*l.* Q. 1465.

INSPECTION OF CONTRACT WORK.

56. It appears to be a question open to doubt, whether the inspection of Contract Work is an Establishment charge within the meaning of the Act; and, as such, inadmissible. On the whole, your Committee see no reason to disagree with the compromise arrived at by the Treasury. Q. 1468.

ARMAMENTS, &c.

57. A more serious question arises with regard to the distribution of the armaments now being manufactured at the ordnance factories. On behalf of the Admiralty, the Accountant General stated that the Admiralty has no control over this expenditure, but that the War Office has been requested to keep separate accounts. Q. 1470.

Your Committee trust that proper measures will be taken for complying with the provisions of the Act.

VICTUALLING YARD MANUFACTURING ACCOUNTS, 1889-90.

DIFFICULTIES ARISING FROM THE LATE DELIVERY OF ACCOUNTS FOR AUDIT.

58. Your Committee are assured that the proper date for rendering the Victualling Manufacturing Accounts for audit will be observed in future years. Q. 1489. Q. 1496.

OUTSTANDING QUESTIONS.

59. The questions with regard to extending the scope of the Victualling Manufacturing Accounts, so as to cover the main lines of "Expense" under Vote 2 of the Navy, and upon the inclusion of repair-operations in the Conversion Balance Sheets each year, are still unsettled. Q. 1499. Q. 1501. Q. 1510.

It is hoped that an early decision will be arrived at on these points by the Admiralty and Treasury, before the Accounts for 1890–91 are prepared. Q. 1511.

INADEQUACY OF EXPLANATIONS WITH REGARD TO DIFFERENCES IN MANUFACTURING RESULTS.

60. Your Committee are informed that certain explanations have been given to the Comptroller and Auditor General with regard to differences under "Labour," "Special Supervision," &c., at the various Victualling Yards in connection with Manufactures, but they have not altogether satisfied him. Q. 1519–1520.

The matter will come under consideration in dealing with the Accounts of 1890–91.

23 July 1891.

TREASURY MINUTE ON THE SECOND REPORT OF THE PUBLIC ACCOUNTS COMMITTEE, 1891,

(so far as it relates to the Vote for Public Education, Scotland.)

15 July 1891.

My Lords read Paragraphs 26–41 of the Second Report of the Public Accounts Committee, 1891, on the Vote for Public Education, Scotland, 1889–90. Paragraphs 26–40 refer to two legal points affecting the question of what may be called the "superior limit" of schools in Scotland entitled to grants from the Vote for Public Education, Scotland.

The first question which arose was whether the English rule, whereby the term "elementary school" does not include any school or department of a school at which the ordinary payments in respect of the instruction, from each scholar, exceed 9 *d.* a week (33 & 34 Vict. c. 75, s. 3), extends to Scotland.

The Law Officers advised that it did so extend, and this opinion has been accepted by all concerned.

The practical interpretation of this rule, in cases where some of the scholars pay more than 9 *d.*, formed the subject of a further reference to the Law Officers in May 1890.

The opinion received was to the effect that the words of the Statute, quoted above, could not be construed so as to exclude a school in which any one child paid more than 9 *d.*; but that, while the average amount paid per scholar affords a guide for determining whether a school does or does not fall within the definition of an elementary school, this is not a conclusive test; that the question is one of fact in each instance, but that a school in which a substantial proportion of the scholars, or at any rate a large number of scholars, pay not more than 9 *d.*, is an elementary school.

From these opinions it follows that—

(*a*) Where the average fee exceeds 9 *d.*, the school is excluded from the grant, as not being a "public elementary school."

(*b*) A school where "a substantial proportion of the scholars, or, at any rate, a large number of scholars, pay more than 9 *d.*," may be an elementary school, even though some scholars pay more than that amount.

It is not now necessary to recite the divergent views held by the Comptroller and Auditor General and the Scotch Education Department as to the exact way in which these propositions are to be interpreted and administered.

The Public Accounts Committee propose that the second proposition (*b*) should in practice take the form of a rule that no school should be eligible for grants unless at least two-thirds of the scholars in it pay fees not exceeding 9 *d.* a week.

My Lords are glad to note the statement in Mr. Craik's letter of the 4th ultimo, that the Lords of the Committee of Privy Council for Education in Scotland "are unwilling to raise difficulties which can possibly be avoided; and are anxious to give assistance in devising a practical scheme which may have the assent of the Treasury for carrying out to the best of their power what they believe to be the intentions of the Committee, and to learn that their Lordships of the Committee of Privy Council are prepared, though with some regret, to act upon the suggestion of the Public Accounts Committee, quoted above."

In future, therefore, schools will be excluded from the grant where either—

(*a*) The average fee exceeds 9 *d.* a week; or

(*b*) One-third or more of the scholars pay fees exceeding 9 *d.* a week.

The fees in each case are the net fees arrived at after taking into account the permissible deductions referred to below.

My Lords pass to some secondary questions which have arisen in connection with this subject, and which are alluded to by the Public Accounts Committee under the head of "attendant circumstances."

Differences of opinion have arisen in connection with the fees as to—

(*a*) How a quarterly fee is to be converted into a weekly fee, in order to ascertain whether it exceeds, or does not exceed, the statutory figure of 9 *d.* a week.

(*b*) What items should be included in the "ordinary fee," to which the 9 *d.* limit applies.

As regards the conversion of quarterly fees into weekly fees, my Lords think that the suggestion of the Scotch Education Department, though slightly less strict than that suggested in Paragraph 34 of the Report of the Committee, may properly be adopted, *i.e.*, that the weekly fee may be arrived at by dividing the quarterly fee by the number of weeks during which the school is normally open, no notice being taken of accidental or abnormal cases of closing.

With regard to the latter point, the principal source of doubt appears to have been the insufficiency of evidence, on the face of the official papers, as to the items which were, or were not, included in the "ordinary fee." My Lords fully agree with the Committee (Paragraph 36) that "the facts as to the school fees should be fully put before the Department in the first instance, and should be afterwards available for audit." Probably the work of both administration and audit would be simplified by the adoption of a suitable form of return, to be filled up by managers applying for grants, stating both the gross amount of fees, and any deduction which the managers think should be made from these fees with reference to the 9 *d.* limit.

There appears to be no difference of opinion that such deductions should only be allowed where the subjects covered by the fee deducted are—

(1.) Optional.

(2.) Not taught within the "ordinary school hours," *i.e.*, the two hours of secular instruction at each meeting.

(3.) Not subjects for which a grant is sought.

Mr. Craik's letter of the 9th ultimo expresses the view of the Scotch Education Department that not only should the disallowance recommended by the Comptroller and Auditor General be waived as regards payments already made, as recommended by the Committee, but that a similar remission should be extended to payments which may fall due upon school years which have already begun. Upon this my Lords would observe that the Comptroller and Auditor General's Report containing his objections to the former practice was published in February last, from which date it may be held to have been the duty of the Education Departmnet, pending consideration by the Public Accounts Committee, to see not only that no payment was made to which the Comptroller and Auditor General's objection might apply, but that no risk was incurred of claims being presented in future for such payments. The Report of the Committee dealing with this question was dated 6th May, and a copy was communicated officially to the Education Department by Treasury Letter of 29th May.

Having regard to these dates, my Lords consider that every school whose year began on or after the 6th May 1891, must be held to have been served with notice that a change of system might be expected; but they think that payments in respect of school years beginning before that date may properly be made on the old basis, subject always to satisfactory evidence as to the manner of calculating the fee.

With reference to Paragraph 40 of the Committee's Report (as to the examination of school accounts), my Lords will only point out that the Exchequer and Audit Department Act of 1866, especially Sections 27 and 32, confers upon the Comptroller and Auditor General the power to take such steps as he may deem necessary in order to satisfy himself of the propriety of any charge to a vote.

They feel confident that in exercising that power the Comptroller and Auditor General will avoid doing anything calculated to enhance the difficulty of administration, and they are equally sure that he will receive from the Department such information as will enable him to discharge his duties in the most convenient manner.

Paragraph 41.—My Lords agree with the Public Accounts Committee that the opinion of the Law Officers should be taken on the question whether the limitation as to the numbers of children for whom the ordinary grant may be given apply to grants under Section 67 of the Scotch Education Act, 1872. A joint case should be prepared by the Department and the Comptroller and Auditor General, and, pending a decision on the point, no further grants should be given on the higher basis.

The Committee do not propose to disallow the payment made in 1889-90 to the Dysart Burgh School.

TREASURY MINUTE ON FIRST AND SECOND REPORTS. (CIVIL AND MISCELLANEOUS ACCOUNTS).

Treasury Chambers, 3 January 1892.

My Lords read the First and Second Reports of the Committee of Public Accounts, 1891.

CLASS I.

Vote 3.—Royal Parks and Pleasure Gardens.

Second Report, paras. 1–10. Q. 50–106.

1. Upon this Vote the general question arose of the propriety of postponing payments for the purpose of avoiding an excess upon the grant. The past history of this question is given in the Evidence and in the Report of the Committee, and my Lords need not refer to it further. With reference to the course to be adopted in the future by Departments, when forced to choose between an excess upon a grant and the postponement of fully matured payments, my Lords are prepared, in deference to the Committee, to accept generally their view "that for the future, payments which come "within the provision made by Parliament, and which are due and fully "matured, must not be postponed, even for the purpose of avoiding an "excess." They direct, therefore, that the following Circular be addressed to the Accounting Officers of the Votes for the various Civil Services and Revenue Departments, and to the War Office and Admiralty.

Para. 6.

Sir,

[Printed at p. 516 of the "Handbook of the Reports from the Committee of Public Accounts, Vol. I.]

I am directed by the Lords Commissioners of Her Majesty's Treasury to re-call your attention to their Circular of 27th December 1886, issued in connection with the Accounts for 1884–85.

Regarding expenditure by a Department in excess of its spending power as the height of irregularity, my Lords have, as you are aware, been inclined to view postponement of liabilities as a lesser evil, provided that such postponement be made known to the Comptroller and Auditor General and Committee of Public Accounts by means of a note to the Appropriation Accounts. Last Session, however, some instances of the postponement of payments for the purpose of confining the expenditure within the grant were brought to the notice of the Public Accounts Committee; and after a full reconsideration of the whole subject they recommended that, for the future, payments which come within the provisions made by Parliament, and which are due and fully matured, should not be postponed, even for the purpose of avoiding an excess upon a grant.

Having regard to this recommendation of the Committee, my Lords are prepared to modify the views which they have previously expressed on the subject; and I am directed to request that you will in future act upon the rule which, in the opinion of the Committee, should be observed in all cases, in lieu of that laid down by the Circular of 26th December 1886. It should, however, be remembered that a payment is not, for the purposes of this rule, "due and fully matured" until all the steps (such as inspection, examination, &c.) have been taken which in the regular course of business

are antecedent to payment; and that such period of time should always be allowed for those steps as the ordinary practice or special exigencies of the Department may require. My Lords make this observation with a view to avoiding misunderstandings which might lead to undue haste in the examination of claims.

The new rule will not apply to cases in which, with Treasury sanction, it may have been agreed with the recipient that a payment shall be made in two instalments, falling in different financial years; but in such cases a note of the outstanding liability should be appended to the Appropriation Account.

I am, &c.

2. Write to the First Commissioner of Works :—

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to say that they have dealt in a special Circular (of which you will receive a copy) with the general question of postponement of payments raised by the Public Accounts Committee, 1891, upon the account of the Vote for Royal Parks and Pleasure Gardens, 1889–90. I am, however, to inform you that in the particular case of postponement which occurred upon that Vote the Committee express the opinion, in which my Lords concur, that your Department should have applied to Parliament for a Supplementary Estimate. Para. 10.

VOTE 9.—COUNTY COURT BUILDINGS.

I am to transmit, for your information, a copy of paragraph 11 of the Second Report of that Committee, referring to the Vote for County Court Buildings, which calls for no observations from this Board. Para. 11. Q. 116–122.

I am, &c.

VOTE 17.—LIGHTHOUSES ABROAD.

3. Write to the Secretary, Board of Trade :—

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith a copy of paragraph 12 of the Second Report of the Public Accounts Committee, 1891; and I am to say that my Lords note that the Board of Trade have complied with the wishes of the Committee by sending details of the expenditure on the Lighthouses at the Falkland Islands and at Sombrero with the Estimate for 1892–93. Para. 12. Q. 123–126.

I am, &c.

VOTE 18.—PETERHEAD HARBOUR.

4. Write to the Secretary to the Admiralty :—

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you the enclosed copy of paragraph 13 of the Second Report of the Public Accounts Committee, 1891, relating to the Vote for Peterhead Harbour, 1889–90. Para. 13. Q. 107–115.

The Treasury Circular of even date herewith, of which a copy is also enclosed, will explain to the Lords Commissioners of the Admiralty the Committee's reference to the practice of postponing fully matured liabilities in order to avoid an excess on a Vote, and will put them in possession of this Board's view on the subject.

I am, &c.

CLASS II.

VOTE 2.—HOUSE OF COMMONS OFFICES.

5. Write to the Speaker :—

Sir,

I HAVE the honour, by direction of the Lords Commissioners of Her Majesty's Treasury, to transmit to you herewith a copy of paragraph 14 of the Second Report of the Public Accounts Committee, 1891, relating to the audit of the extra receipts of the House of Commons. Para. 14. Q. 128–135.

I have, &c.

VOTE 20.—PAYMASTER GENERAL'S OFFICE.

6. Write to the Paymaster General, Whitehall :—

My Lord,

First Report, para. 1. Q. 1–19.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you the enclosed copy of paragraph 1 of the First Report of the Public Accounts Committee, 1891 ; and I am to say that the excess of 102*l.* 12*s.* 3*d.* upon the Vote for your office, 1889–90, has been duly voted by Parliament. My Lords regret the error which was committed by your Department in paying the arrears of additional salary to Second Division Clerks, contrary to their express directions, without previously ascertaining that sufficient funds remained available on the Vote.

I am, &c.

VOTE 25.—OFFICE OF WOODS, FORESTS, AND LAND REVENUES.

Second Report, para. 15. Q. 135–154.

7. MY Lords observe that the Committee agree with the Comptroller and Auditor General that the whole of the legal expenses of defendants payable by the Crown in respect of its unsuccessful claim to foreshore near Shoebury-ness should have been charged to one Vote ; and it may be inferred from Sir Charles Ryan's answer to Question 140 that, upon the further explanations given on behalf of the Treasury, he would hold that the charge should have been against the Law Charges Vote ; from which the legal expenses of the War Office (as the employing Department in the case) are defrayed, rather than against the Agent Department, the Office of Woods. The Committee, however, going beyond this particular case, say in general terms " that *in such cases* the whole sum should be charged against one Vote, and " that it is irregular to divide the charge."

My Lords are prepared to admit that in this particular case the interest of the War Office was so large, as compared with that of either the Office of Woods or the Board of Trade, as to make it hardly necessary to complicate accounts by making a special charge against either of the latter in respect of the defendant's costs ; and they have accordingly arranged that a further claim for costs recently brought forward should be defrayed from the Vote for Law Charges. But my Lords are not able, without some qualification, to agree in the absolute statement that such a division of charge is irregular, because the Estimates annually submitted to Parliament do, in fact, in some cases, provide for division of charge between two or more Votes, such Votes being in some instances administered, and accounted for, by different Departments, *e.g.*,—

(1.) Maintenance of Public Buildings used for County Courts and for Revenue purposes, divided between the Vote for Miscellaneous Legal Buildings and that for Revenue Department Buildings.

(2.) Cost of Sites divided between the Post Office and Telegraph Votes.

(3.) Cost of Works and Buildings divided between Army and Navy Votes, even when carried out exclusively by the War Office.

(4.) Cost of Colonial Works carried out by the War Office, such as Malta Drainage and Gibraltar Waterworks, divided between Army and Navy Votes, in addition to a Colonial Contribution.

These instances are sufficient to show that there are many circumstances which may make it convenient, for statistical purposes, to apportion charges between separate Votes in a more or less arbitrary manner. My Lords would not be disposed to push this practice to an extreme, nor to apply it to insignificant amounts, or in trivial cases ; but they venture to think that such division of charge may in certain cases be not only not irregular but even highly desirable. In such cases, moreover, the objections to a division of charge may, to a large extent, be met by cross-references either on the Estimates or on the Appropriation Accounts ; and they admit that in the case which has given rise to this discussion, a cross-reference might with advantage have been inserted in the Appropriation Accounts.

VOTE 27.—MERCANTILE MARINE FUND.

8 Write to the Secretary to the Board of Trade:—

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith, to be laid before the Board of Trade, a copy of paragraphs 16, 17, and 18 of the Second Report of the Public Accounts Committee, 1891, relating to the Accounts of the Mercantile Marine Fund. Paras. 16, 17, 18. Q. 155–179.

My Lords are glad to record that the Board of Admiralty have consented to accept immediate repayment of 100,000 *l.* out of the loan of 200,000*l.* made to the Mercantile Marine Fund out of Greenwich Hospital Funds. 12,608–91.

I am, &c.

VOTE 39.—PUBLIC WORKS OFFICE, IRELAND.

9. Write to the Commissioners of Public Works, Dublin :—

Gentlemen,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you, for your information, and to request that you will particularly note, the enclosed copy of paragraph 19 of the Second Report of the Public Accounts Committee, 1891, referring to a question raised by the Comptroller and Auditor General in his Report on the Non-voted Services administered by your Board, under the head of Miscellaneous Receipts of the Shannon Navigation. Para. 19. Q. 180–183.

I am, &c.

CLASS III.

VOTE 3.—SUPREME COURT OF JUDICATURE.

10. Write to the Lord Chancellor :—

My Lord,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith a copy of paragraphs 20 to 23 of the Second Report of the Public Accounts Committee, 1891, referring to questions arising upon the Appropriation Account of the Vote for the Supreme Court of Judicature, 1889–90. Paras. 20–23. Q. 184–205.

My Lords send these paragraphs because they think it only right that your Lordship, as responsible for the administration of the various services comprised in the Vote in question, should be made officially cognisant of any comments upon it made by a Committee of the House of Commons.

They have pleasure in recording that the matters dealt with in paragraphs 21 and 22 have been disposed of by the new arrangements, which have been made under your Lordship's directions, for a Central Copying Department in the Royal Courts of Justice, and which began to take effect on the 24th October. 9734. 10475.

The change of system as regards stamping referred to in paragraph 23 was arranged with your Lordship's concurrence, and took effect in the Liverpool District Registry as from 1st July last.

I am, &c.

Write to the Assistant Paymaster for Supreme Court Business :—

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith, for your information, a copy of paragraphs 20 to 23 of the Second Report of the Public Accounts Committee of 1891, together with copy of a letter which they have caused to be addressed to the Lord Chancellor thereon.

I am, &c.

VOTE 6.—COUNTY COURTS.

11. Write to the Superintendent, County Court Department:—

First Report, para. 2. Q. 19–48.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you, for your information, the enclosed copy of paragraph 2 of the First Report of the Public Accounts Committee, 1891.

The deficit of 5,780 *l.* 4 *s.* arising on the account of the County Court Vote, 1889-90, has been duly voted by Parliament.

My Lords concur with the Public Accounts Committee in the hope that the improved method now in force for investigating the necessity for a Supplementary Estimate may enable similar excesses to be avoided in future; and they are glad to learn that the Accounts for 1890-91 show a surplus upon the original grant for that year.

I am, &c.

VOTE 12.—REFORMATORY AND INDUSTRIAL SCHOOLS, GREAT BRITAIN.

12. Write to the Under Secretary of State, Home Office:—

Q. 206–223.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith, to be laid before the Secretary of State, a copy of paragraph 24 of the Second Report of the Public Accounts Committee, 1891, referring to the Vote for Reformatory and Industrial Schools, Great Britain, 1889–90.

3421–90.

Upon the general questions touched on by the Committee and involving legislation, my Lords need only to refer to their letter of the 24th March 1890 to your Department; but with reference to the question of staff, the Secretary of State is aware that a report has been received from the Committee which recently sat upon the subject, and that inquiry is being made into the system upon which the accounts of the Department are kept, with a view to relieving the staff of unnecessary duties.

I am, &c.

13.—VOTE 3.—COURT OF BANKRUPTCY, IRELAND.

First Report, para. 3. Q. 49.

THE deficit of 2 *l.* 14 *s.* 8 *d.* upon this Vote (1889–90) has been duly voted by Parliament; and the Vote being now merged in that for the Supreme Court of Judicature and other Legal Departments in Ireland, it is not necessary for my Lords to take any further action in the matter.

CLASS IV.

VOTE 7.—LONDON UNIVERSITY.

14. Write to the Registrar, London University:—

Second Report, para. 25. Q. 243, 244.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith a copy of paragraph 25 of the Second Report of the Public Accounts Committee, 1891, relating to the accounts of the London University.

You are aware of the present position of the financial questions connected with the grant.

I am, &c.

VOTE 9.—PUBLIC EDUCATION, SCOTLAND.

15. MY Lords have already dealt, by separate Minute,* with the questions arising upon this account. They need now only state that in view of the opinion expressed by the Committee in paragraphs 38 and 41, *ad fin.*, the surplus to be surrendered will remain at the figure stated by the Accounting Officer, namely, 138 *l.* 6 *s.* 11 *d.*

CLASS V.

VOTE 1.—DIPLOMATIC SERVICES.

16. Write to the Under Secretary of State, Foreign Office :—

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you, to be laid before the Secretary of State, the enclosed copy of paragraph 42 of the Second Report of the Public Accounts Committee, 1891, referring to the account of the Vote for Diplomatic Services, 1889–90. Having regard to the considerable correspondence which has passed between the Foreign Office and this Department on the subject of the cost of the Anglo-Chilian Claims Commission, my Lords do not feel called upon to pursue the subject further in consequence of the remarks of the Committee.

Para. 42. Q. 248–252.

I am, &c.

CLASS VI.

VOTE I.—SUPERANNUATION AND RETIRED ALLOWANCES.

17. Write to the Paymaster General :—

My Lord,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you, for your information, the enclosed copy of paragraphs 43–46 of the Second Report of the Public Accounts Committee, 1891, relating to the Account of the Superannuation Vote for 1889–90.

Paras. 43–46. Q. 368–311.

With regard to paragraph 43, I am to say that my Lords have in preparation a list of professorial posts in the public service, the holders of which (if appointed prior to 1st December 1888) are entitled to the benefit of Section 4 of the Superannuation Act of 1859; and this list will in due course be communicated to the Comptroller and Auditor General.

Paragraph 45. My Lords understand that the overpayment to convict warder Cunningham, which the Committee have reported for disallowance, has been recovered in the course of the current year, the correct amount being 7 *l.* 5 *s.* 11 *d.*; and that the amount recovered is standing to credit of the account of the Vote in your books.

In the 14th paragraph of his Report, the Comptroller and Auditor General calls attention to two cases, not noted by you, where pensions are received from the Post Office, as well as from the Superannuation Vote. My Lords are aware of the difficulty which exists in securing a complete record of such cases, but they will cause you to be informed whenever a salary or pension payable from another Vote becomes known to them in connection with the grant of a pension from the Superannuation Vote.

The surplus to be surrendered upon the Vote will be 115 *l.* 5 *s.* 6 *d.* instead of 107 *l.* 19 *s.* 7 *d.*, as shown in the account.

I am, &c.

Let a note of the contents of this paragraph be taken in the Superannuation Department.

Let a further sum of 7 *l.* 5 *s.* 11 *d.* be surrendered by means of a write-off from the Grant for Superannuations, &c., 1891–92.

* *See* page 182.

REVENUE DEPARTMENTS.

Vote 3.—Post Office.

18. Write to the Postmaster General :—

Sir,

Q. 316–354. In transmitting to you the accompanying copy of paragraph 47 of the Second Report of the Public Accounts Committee, 1891, I am directed by the Lords Commissioners of Her Majesty's Treasury to say that as the 8115. letter of the 25th May last from the late Mr. Raikes contains the views of your Department upon the question of the necessity of fresh certificates for Second Division Clerks promoted to Staff Appointments, they need only here observe that they have given their best consideration to that 13682 letter, with a view to meeting the practical necessities of the case, without impairing the general rules as to certificates laid down by Order in Council, and they hope shortly to propose a plan which will be satisfactory to all the Departments concerned.

I am, &c.

Copy to Audit Office.

19. Write to the Comptroller and Auditor General :—

Sir,

I am directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith, for your information, a copy of their Minute, dated the 3rd instant, upon the First and Second Reports of the Committee of Public Accounts, 1891.

I am, &c.

TREASURY MINUTE ON THIRD REPORT.

Treasury Chambers,
5 January 1892.

My Lords read the Third Report of the Committee of Public Accounts, 1891, upon the Army and Navy Accounts for the year ended 31st March 1890, and give the following directions thereon :—

I. Write to the Financial Secretary, War Office :—

Sir,

The Lords Commissioners of Her Majesty's Treasury request you to submit to Mr. Secretary Stanhope the enclosed copy of paragraphs 1 to 10, 14, and 22 to 39, of the Third Report of the Public Accounts Committee, 1891, relating to Army and Ordnance Factory Accounts for 1889–90, together with the following remarks thereon.

Army Appropriation Account, 1889–90.

Para. 1. *Indian Home Effective Charges.*

13,546–91 My Lords have requested that the claims of the War Department upon India for the three years 1887–88, 1888–89, and 1889–90 may be made up in the old form, *i.e.*, with the omission of certain increased claims for depôts which had been at first included for these years, and to which the Indian Government had objected.

As soon as the claims have been revised accordingly, my Lords believe that no delay will occur in their being dealt with by Lord Northbrook's Commission.

Para. 2. *Allowances to Agents of the Household Troops, &c.*

My Lords record that the allowances for paying the Household Cavalry and Foot Guards, and for paying the effects of deceased soldiers, are now fully set forth in paragraphs 677 to 679 of the Allowance Regulations 1891.

Para. 3. *Responsibility for Contractor's Goods sent on Approval.*

My Lords understand the Committee to concur in the suggestion made by this Department in a letter to the War Office of 6th May 1889, that notice should be given to a contractor as soon as his goods have been rejected, and that he should be required to remove them within a certain time, at the expiration of which all responsibility for them on the part of the War Department would cease. 7728/89.

Para. 4. *Date of rendering the Production Voucher of the Ordnance Factories.*

I am to inquire whether the production voucher for 1890-91 has yet been presented to the Audit Office in a complete shape, and accompanied by the balance sheet of the Ordnance Factories. My Lords will refer to this subject again when dealing with the Appropriation Account of the Ordnance Factories Vote.

Para. 5. *Variations between Estimated and Actual Expenditure and Receipts.*

The Secretary of State will, no doubt, cause fuller explanations of these variations to be given in future, as desired by the Committee.

Para. 6. *Record of Recoverable Charges and Claims.*

The Committee here raise an important question as to giving to the Comptroller and Auditor General the means of reporting annually to Parliament upon the regularity, or otherwise, of recoveries of outstanding claims, and of the collection of rents and other periodical payments due to the War Department. My Lords cannot doubt the advantages of an arrangement for this purpose, and would inquire whether the Secretary of State sees his way to making it without any serious addition to work or inconvenience.

Para. 7. *Altering the Dates of Commissions.*

The Secretary of State will see that the Committee concur in the Treasury objection to this now abandoned practice. 840/90.

Para. 8. *Claims based on Errors in a Royal Warrant.*

The Committee designate as "irregular" the charge of an addition of 50 *l.* per annum made to an officer's retired pay, in fulfilment of expectations based on a frequently repeated, but finally corrected, error in the Pay Warrant, and concur in the protest of this Department against it. At the same time they are not prepared to disallow the grant.

As the particular case is thus removed from the field of dispute, my Lords hope that the Secretary of State will agree with this Department and the Committee, that a claim based on an acknowledged error in a Warrant ought not to be dealt with as a matter of indefeasible right, upon which the Secretary of State can exercise no discretion, but, if in his opinion it be worthy of consideration, should be made a subject of consultation with the Treasury. 869/91.

Para. 9. *Award of an Army Wounds Pension for Injuries received in a Civil Capacity.*

It will be remembered that Lieutenant Colonel Everett was Vice Consul at Erzeroum, and afterwards Consul for Kurdistan, from July 1879 to the 7728/90.

end of December 1887. During this time he drew no army pay, but his service reckoned towards army pension. In April 1885 his house was broken into one night by a robber or assassin, and Lieutenant Colonel Everett, in defending himself against this man, who inflicted several serious wounds upon him, accidentally fired a bullet into one of his own legs, with the result of permanently stiffening his ankle. The Secretary of State, "in "view of the fact that this officer's duties as a Consul in Armenia were, to a "considerable extent, of a military nature, and that while thus employed "he performed services of great military value," and finding that adequate compensation could not be made to Lieutenant Colonel Everett under the Superannuation Act, 1859, decided to grant him a temporary wounds pension of 150 *l.* per annum from the 1st January 1888, under Article 1,094 of the Pay Warrant, which permits of the grant of such a pension to an officer who is reported by the regulated medical authority to have received an injury nearly equivalent to the loss of a limb, in consequence of wounds received in the execution of military duty.

My Lords thought that Article 1,094 could not be applied to Lieutenant Colonel Everett's case without giving a dangerous elasticity to its terms. They considered that his duties, though of military value, were essentially civil, and that any compensation made to him for his injuries ought to be made from Civil Votes. In this view the Committee concur, and state that "the pension cannot be allowed as a charge against Army Votes."

Their Lordships were in some doubt whether the Committee desire that the amount already paid to Lieutenant Colonel Everett should be refunded to Army Votes; on the whole, however, they think it probable that the Committee will be satisfied if the pension be stopped from the 30th June last, up to which, as they learn from Mr. Knox's letter of 14th October
14,801/91. 1891, it has been already paid, and which completes the period of the original grant.

It appears from a medical report of 3rd July last that Lieutenant Colonel Everett is still disabled from active service by injuries to both his left leg and his right hand, and my Lords propose, with the concurrence of the Secretary of State for Foreign Affairs, to invite Parliament to grant some fitting compensation to him upon the Estimates for Diplomatic and Consular Services of next year.

If the Secretary of State for War concurs in this course, my Lords will communicate with the Foreign Office on the subject. They would ask whether, but for the expression of opinion by the Public Accounts Committee, Mr. Secretary Stanhope would have renewed Lieutenant Colonel Everett's pension temporarily or permanently at the rate of 150 *l.* per annum.

Para. 10. *Surplus to be surrendered.*

My Lords directed the surrender out of Army Votes for 1890–91 of the surplus of 347,821 *l.* 10 *s.* 2 *d.* shown on the Army Appropriation Account,
4773/91. 1889–90, by a Minute of 24th March last; and they propose to direct the surrender of the further sum of 1,834 *l.* 9 *s.* 10 *d.*, in respect of the double charge to Vote 12, through the production voucher, as recommended by the Committee, by write-off from Army Votes for 1891–92, unless the Secretary of State can show reason to the contrary.

Para. 14. *Expenditure in anticipation of Parliamentary Provision.*

My Lords think it will accord with the intention of the Committee, if they here draw the attention of the Secretary of State to paragraph 14 of
10,205/89. the Committee's Third Report, respecting the course to be pursued by naval and military Departments before incurring expenditure for which Parliamentary provision has not been obtained. It will be seen that the Committee heartily endorse the directions given upon this subject in the Treasury Minute of 20th August 1889, and attach much importance to a careful observance of them.

ORDNANCE FACTORIES VOTE APPROPRIATION ACCOUNT, 1889–90.

Para. 22. *As to Mode of dealing with the Deficit.*

The corrected amount of this deficit is, as stated by the Committee, 25,762*l.* 2*s.* 3*d.* It differs from that shown on the account by 1,834*l.* 9*s.* 10*d.*, over-credited to Appropriations in aid, as explained in paragraph 12 of the Report of the Comptroller and Auditor General.

The Secretary of State will perceive that the Committee are in favour of allowing this deficit to remain outstanding on the account charged against the accounting officer, until balanced by surpluses of subsequent years, instead of taking an Excess Vote for it.

My Lords approve of this course being adopted, subject to the remarks of the Secretary of State invited under paragraph 10.

Para. 22. *Memorandum by the Comptroller and Auditor General.*

The Committee recommend that my Lords and the Departments affected should carefully consider the suggestions made by the Comptroller and Auditor General, for the purpose of placing the factories more completely on the footing of a trading concern.

As explained to the Committee in evidence, the object of these suggestions accords with that which the Treasury has had in view from the outset in 1888.

The advantages which specially strike my Lords in Sir Charles Ryan's plan are the following:—

1. The incentive to economy that would be furnished to the Ordnance Factories if they were obliged to keep actual cost within a previously fixed price; provided that equal excellence of work can be maintained.
2. The convenience of customers of knowing exactly what they will have to pay for articles delivered within the year, instead of having to trust to necessarily inaccurate forecasts.
3. The cessation of advances of money by customers in the dark.
4. The greater accuracy of the estimates of the Army and Navy Armaments Votes, when based on previously known prices and quantities, provided that punctuality of deliveries can be secured. Q. 1100–3.
5. The rapidity of bringing the cost of supplies to charge against those Votes.
6. The making those Vote Accounts entirely independent of the Ordnance Factory Accounts, and the simplification generally of the relations of customers with the factories.
7. The facility of comparing prices with the trade, and the stimulus thereby given to competition.

No doubt, under his plan, there must be a continual risk of either loss or profit upon each price, but the one would be set against the other, and the dealing with the net result need present no greater difficulty than the inevitable deficit or surplus on the Vote that now annually recurs.

The provision of a working capital for the factories cannot be avoided, whether it bear that name, or be called advances on orders or charges for semi-manufacture, or a reserve of surpluses to meet deficits. The lands and buildings and the stock of materials and semi-manufactures in hand on 1st April 1888 represents the capital originally invested in the factories. 15,315/90.
Interest on capital was included in No. 2 Balance Sheet prices before 1st April 1888, and my Lords suggested that it should again be a factor in the price of supplies in their Minute of 10th January 1891.

My Lords observe that the production statement, or voucher, would still Q. 1053–4.
be required; not, however, as the foundation of the charge made by the factories to their customers, but as the necessary means of enabling the factories to compare their prices with actual cost.

Q. 1065–6. The inequalities between price and actual cost might involve either a profit to the factories or a gain on a particular order to, say, a Colonial Government, at the temporary loss of the factories, and therefore of the British public at whose risk they are carried on; but this would be met, where practicable, by an adjustment of prices on future orders. It would be expedient to fix prices with the intention of securing an invariable profit, but as narrow a one as possible.

My Lords think it not impossible that arrangements of the nature indicated by Sir Charles Ryan may have to be adopted. The particular difficulties, however, which prompted their suggestion, and which were caused by a very late and irregular rendering of the production voucher, and by a very inaccurate forecast of costs, will not recur, if that voucher can hereafter be rendered not later than in July of each year, as expected by Q. 1066–8. the Accountant General of the Army, and if greater accuracy of estimate be attained by the factories; and my Lords are of opinion that it will be wise to obtain further experience of the system now in force before any radical Q. 1071. changes are introduced into it. It is in possession and can claim a fair trial, and ought not to be altered without the concurrence of the leading Departments concerned.

Para. 23. *Mode of Accounting for Repayment Services of the Ordnance Factories.*

3471/90. The Secretary of State will recollect that the experiment of opening a separate account for these services in the books of the War Office, instead of in those of the Paymaster General, was sanctioned by Treasury Letter of 15th March 1890 for one year only, at the expiration of which the subject was to be again brought to the notice of this Department.

My Lords request that the result of the experiment may now be reported to them, in the form of a statement of the balances of the Advance Accounts of the Army, Navy, India, and the Colonies, on the 31st March 1891, and of the sums subsequently set off against those balances in respect of work done for customers up to the same date.

Para. 24. *Date of taking the Ordnance Factories Vote.*

My Lords hope that the example set last March may be followed in future, and that the complete Vote may be regularly taken before the commencement of the financial year to which it relates, if no Vote on account be taken.

Para. 25. *Suspense Account of Sums not received in* 1888–89.

I am to inquire how this account now stands, and to express my Lords' desire that it may be speedily cleared, if any sums are still outstanding upon it.

Para. 26. *Payments for increased Weight of Coal caused by Saturation.*

My Lords presume that by requiring the delivery of coal, in future, in sailing vessels direct to the Woolwich Gas Pier, the risk of saturation will be avoided.

ORDNANCE FACTORIES MANUFACTURING ACCOUNTS.

Paras. 27 and 31. *Outstanding Questions.*

My Lords request to be informed of the progress that has been made by the Departmental Committee which is inquiring into these questions, including those of the allocation of labour, and exact accounting in the Building Q. 1230. Works Department. The Director General of Ordnance Factories expected the work of that Committee to be finished by the end of October 1891.

Para. 29. *Incidence of Values of Rejected Forgings.*

The increase of rejections from 12 per cent. in 1886–87 to 28 per cent. in 1889–90 does not seem to have been quite satisfactorily accounted for to the Committee. My Lords would ask to be furnished with some further explanation of it, and presume that the understanding with the trade to which reference is made by the Committee does not preclude a return to the lower percentage. Their Lordships would also inquire whether any change has been introduced for the purpose of widening the distribution of the charge of these values. Q. 1255.

Para. 32. *Independent Stocktaking.*

My Lords agree with the Committee and the Comptroller and Auditor General in attaching importance to an effective stocktaking independent of the factories; and they would ask what measures are contemplated by the Secretary of State for attaining this end.

Paras. 33 and 34. *Charges to Capital.*

My Lords concur in the remark of the Committee as to the risk that attends the basing of such charges upon estimate; but where absolute accuracy is unattainable it is necessary to be satisfied with as near an approach to it as possible. If capital expenditure remained a charge upon production, instead of being transferred to capital, because it could only be arrived at by estimate, earlier customers would be surcharged to the benefit of later. My Lords agree, however, that great care is requisite in estimating such charges when they cannot be recorded as they are incurred.

They also agree in the importance of some guiding line for determining whether a charge ought to be made to capital or to production. In their Minute of 10th January 1891, my Lords asked what rules had been laid down on this subject, and they would now repeat the question.

Basis of Charge against Customers.

In connection with the foregoing subject, my Lords would ask what steps are contemplated towards a revision of the basis of charge laid down in 1888. That basis may be described as a compromise between Balance Sheet, No. 1, and Balance Sheet, No. 2, and has never been formally approved by the Treasury. It differs from No. 1 in excluding the moribund class of workmen's pensions, and in including "depreciation;" and it differs from No. 2 in excluding interest on capital. The Secretary of State is aware that Lord Cranbrook, in his award between the Indian Government and the War Department, dated 30th March last, declared that No. 2 Balance Sheet fairly represents the "cost price" of articles supplied by the factories, and that "cost price" properly includes interest on capital and depreciation of buildings, machinery, and plant. It would seem to follow that Balance Sheet, No. 2, ought now to be adopted as a basis of uniform charge to all the customers of the factories. 6317/91.

IMPERIAL DEFENCE ACT, 1888.

Para. 35. *Ports and Coaling Stations Account*, 1889–90.

The question of the legality of expenditure from this account, after the 31st March 1891, may now be taken as settled in the affirmative. My Lords would be glad to know whether the Secretary of State is satisfied that the whole amount granted by the Act will be expended, and that all the works contemplated under the Act will be completed by the 31st March 1893. 15,520/90.

STORE ACCOUNTS OF THE ARMY, 1889–90.

Para. 36. *Surpluses of Stores set off against Deficiencies.*

It appears to my Lords that only particular circumstances can justify the setting off of a surplus against a deficiency. Sometimes it is evident that goods have been taken on charge, or issued, under a wrong denomination,

and then, of course, the correlative errors are rightly held to cancel each other. But, where no relation whatever can be established between the surplus and the deficiency, it does not seem justifiable to set off one against the other. My Lords agree that it is desirable that the Comptroller and Auditor General should draw attention to any cases of importance that come under his notice.

ARMY CLOTHING AND FACTORY ACCOUNTS, 1889-90.

Para. 37. *Footing of the Factory.*

The Committee and the Comptroller and Auditor General remark upon the difference between the Clothing Factory and the Ordnance Factories, arising from the former being simply a function of the Army Clothing Department, whilst the latter are independent manufacturers, buying their own materials, and selling their goods on self-supporting terms. It seems to my Lords that this difference is sufficiently accounted for by the fact that there are several rival customers competing for the execution of their orders by the Ordnance Factories, and jealously watchful of precedence and prices. It was, therefore, expedient to place those factories in a position of independence in which they could deal with an even hand with all customers. On the other hand, the Clothing Factory, though it inspects for several Departments, practically manufactures for the Army alone, if my Lords are not mistaken.

Para. 38. *Balance Sheet.*

My Lords agree that explanations of the differences between the figures shown in the Appropriation Account (Vote 11) and in the Balance Sheet for wages and materials should be appended to future accounts.

Para. 39. *Production Statement.*

4,124/91. In a letter of 3rd October 1891 my Lords stated that, until experience shows that some other arrangement will be preferable, they approve of charges for cutting, trimming, and viewing being brought under one head of direct charge, the title of which should specify all three kinds.

I am, &c.

II. Write to the Secretary to the Admiralty :—

Sir,

THE Lords Commissioners of Her Majesty's Treasury direct me to transmit to you herewith, for the consideration of the Lords Commissioners of the Admiralty, a copy of paragraphs 11 to 20 and 40 to 60 of the Third Report of the Public Accounts Committee, 1891, relating to Navy Accounts for 1889-90, together with the following remarks thereon.

NAVY APPROPRIATION ACCOUNT, 1889-90.

Para. 11. *Indian Contribution for Her Majesty's Ships in Indian Waters.*

The Committee are under some misapprehension in thinking that the Indian Government agreed, at the Conference of 26th March 1890, to the payment of 103,577 *l.*, or of any particular sum for the year 1891–92. The agreement arrived at in the Conference was that—

4998/90. "The Indian Government is to be consulted as to the number and class
9739/91. "of ships required in the Persian Gulf, and off the coast of India, for Indian "purposes. When that number is settled by the British and Indian "Governments jointly, it will be arranged that the ships are not to be "employed beyond certain limits to be agreed upon, except with the con- "sent of the Indian Government. They will be under the control and "orders of the Naval Commander-in-Chief, to whom will be sent the "wishes of the Indian Government, with which it will be his duty to "comply. India is to pay the whole cost, effective and non-effective, of "them."

The two Governments must, therefore, agree upon the ships to be employed before the cost can be calculated. My Lords hope that this matter may form the subject of arbitration at an early date.

Para. 12. *Payments to Contractors for Propelling Machinery.*

My Lords are glad to think that some success is at last meeting the efforts of the Board of Admiralty to distribute their payments more evenly over the year.

Para. 13. *Discretionary Advances to Contractors.*

Your letter of the 22nd September last enables my Lords to record, under this head, that, as regards contracts for machinery, every effort is being made to prepare the schemes of payments by instalments, for defined portions of completed work, as soon as possible, and that, in the new form of contract for guns, such instalments only are provided for, the clause which permits discretionary advances being omitted. 13,891/91.

Para. 14. *Expenditure in anticipation of Parliamentary Provision.*

The Board of Admiralty will perceive the great importance attached by the Committee to a careful observance of the rules laid down on this subject by the Treasury Minute of the 20th August 1889, which would have prevented the irregularity that occurred in the raising of Her Majesty's ship "Sultan." My Lords do not doubt that the Board will take steps for ensuring that the rules are carefully followed by their Department in future. 10,205/89.

Para. 15. *Admiralty Responsibility for Naval Armaments.*

The Committee record, with apparent concurrence, the opinion of the Comptroller and Auditor General that the Board of Admiralty are still without that direct responsibility for the expenditure of the Naval Armaments Vote, which, according to the intention of the Exchequer and Audit Departments Act, ought to be possessed by the Department which administers the Vote, because the Admiralty are not charged with the entire responsibility for every contract entered into on its behalf, and for every order placed with the Ordnance Factories at Woolwich for naval warlike stores, and do not watch the due execution of both contracts and orders through the instrumentality of their own officers.

The view above expressed of the intention of the Exchequer and Audit Departments Act is based on the following words in Section 22: "Provided "always, and it is the intention of this Act that the Treasury shall direct "that the Department charged with the expenditure of any Vote under the "authority of the Treasury shall prepare the appropriation account thereof." In that section Parliament insists on the important principle that the Department which spends the Vote shall account for it. My Lords, however, hold that this principle does not, and ought not to, exclude the agency of one accounting Department for another, a practice which is widely spread through the public service. An agency that deprived the principal Department of all initiatory authority and discretion in regard to expenditure by the agent might be incompatible with the principle in question. But my Lords do not think that this deprivation need be, or is, the consequence of the Director of Army Contracts or of Army Inspectors acting on behalf of the Admiralty.

The Director of Army Contracts enters into no contracts, and allocates no orders to the Ordnance Factories for naval warlike stores, except at the bidding, or with the previous concurrence, of the Admiralty. Their responsibility for expense is no more impaired by his intervention than if they employed a private buyer in the trade. Indirectly, the Director of Army Contracts must always act more or less for the Admiralty, because he will in any case contract for the materials to be used in the Ordnance Factories for naval orders.

In like manner, if the Admiralty have approved of a contract for guns at a factory where army guns are being manufactured at the same time, and a single army officer on the spot can be employed to inspect the progress of the guns for both services, the Admiralty only show their regard for economy in concurring in the arrangement, and lose no responsibility for the expense thereby.

Judging from Q. 895, the Comptroller and Auditor General does not object to the agency of the Army Inspection Department being employed by the Admiralty for testing and passing naval ordnance stores.

My Lords have approved of the complete separation of army from naval warlike stores at Woolwich and at the home ports, and have sanctioned the creation of a special Naval Ordnance Store Department for the custody, and for accounting for the receipt and issue, of naval warlike stores. It remains to be seen what further transfers of work connected with these stores ought to be hereafter effected between the War Department and Admiralty; but the question involves risks of competition between Departments in the markets, of loss of interchangeability of stores, of increases of establishment, and of duplication of work, against which Her Majesty's Government must be on their guard, and it must be settled upon grounds of general administrative expediency, rather than upon what seems to my Lords to be a somewhat strained interpretation of a sentence in the Exchequer and Audit Departments Act.

Q. 893 and 1411.

Para. 16. *Payments to War Office for Guns and Warlike Stores.*

My Lords are glad to note that the presentation of the production voucher on which the power of checking these payments depends is now promised in July of each year.

Q. 1066–b.

Section 17. *Appropriation of Expenditure on these Stores under the Heads of Normal, Dockyard, and Contract Ships.*

This division has now been for some time in full force, under the authority given by Treasury Letter to the War Office of 22nd May 1890, and my Lords hope that the Admiralty will have no difficulty in securing that each class of ships receives stores to the full value charged by the War Department.

7345/90.

Para. 18. *Supplies of Ordnance Stores to other Departments.*

The Committee rightly remark on the danger of abusing the power of crediting the debit sub-head with the value of such supplies.

My Lords would inquire whether the special regulations, which were to be drawn up in connection with the limited exercise of that power approved by them, are now ready for submission to this Department.

5717/91.
8715/91.

Para. 19. *Warlike Stores for Australian Squadron.*

All such stores are chargeable to the fund of 850,000*l.*, provided for this squadron under the Imperial Defence Act, 1888. From information furnished to this Department it appears that the ammunition, valued at 5,085*l.*, to which the Committee refer, was erroneously taken on charge in the Australian Squadron Store Ledger, and was, in fact, issued for normal naval services, or sold to the War Department for land service. Under these circumstances my Lords are of opinion that the charge has been rightly brought to account in Vote 9, and that no part of the 5,085*l.* need be surrendered.

769/91.

Para. 20. *Mode of Charging a Payment for Infringement of Patent.*

My Lords admit the justice of the criticisms of the Comptroller and Auditor General, and agree that the payment in question ought to have been charged to a distinct sub-head, although details of the sub-head to which it was charged, are given in an Appendix to the Appropriation Account.

Sub-head J. of the Miscellaneous Vote is described in the Navy Estimates for 1889-90 as,— 1892. TREASURY MINUTE.

£.

"For gratuities and presentations for special services - 300"

and the charge to it of 11,686 *l.* 15 *s.* 7 *d.*, awarded to the Hotchkiss Ordnance Company for infringement of patent, naturally excites remark. 8238/90.

In the Estimates of the current year the sub-head appears thus :—

£.

"For gratuities and presentations for special services, inventions, &c., 2,300."

Even thus amplified it would not cover such a payment as that to the Hotchkiss Company.

In the Army Accounts a payment for infringement of patent is charged, under a distinct sub-head, to the Vote which bears the charge of the stores concerned, and a payment in lieu of an agreement to pay a royalty, or for purchase of patent rights, not apportionable to particular orders, is charged to a sub-head for awards to inventors, &c., in the Army Miscellaneous Vote, full details of which are given in an Appendix in the Appropriation Account.

My Lords think that the practice of the War Office and Admiralty in this matter should be the same, and they suggest that Sub-head J. of the Navy Miscellaneous Vote should be so worded as to cover all awards to inventors not chargeable to the Store Vote.

Para. 21. *Surplus to be surrendered.*

My Lords refer to their letter of 23rd July last, which showed that the saving payable to the Naval Defence Account from Navy Votes, 1889-90, was 380,188 *l.* 17 *s.* 9 *d.* The sum actually transferred in March last from Navy Votes to that account was 380,189 *l.*, or 2 *s.* 3 *d.* too much, and my Lords will cause this excess to be retransferred to Navy Votes in due course. 11,045/91. 4943/91.

The net saving to be surrendered to the Exchequer on Navy Votes, 1889-90, after deducting the saving due to the Naval Defence Account, is 11,242 *l.* 7 *s.* 3 *d.* My Lords directed 11,242 *l.* 5 *s.* of this amount to be written off from Navy Votes of last year, in March last; and they will now direct the write-off of the balance of 2 *s.* 3 *d.* from Navy Votes of the current year.

NAVY STORE ACCOUNTS, 1889-90.

Para. 40. *Condemnation of Masts at Malta.*

The Board of Admiralty will note the remarks of the Committee upon the frequency of the condemnation of stores at this station. My Lords believe that a special inquiry has been recently made into the system of keeping and accounting for Naval stores at Malta, and they hope that improvements will result from it, as well as from the visit which the Comptroller and Auditor General has recently paid to the station.

Para. 41. *Stores for Mercantile Auxiliaries.*

My Lords agree with the Committee that these stores should be periodically surveyed with regularity.

Para. 42. *Removal of Unserviceable Victualling Stores before Payment.*

My Lords understand that no exception is to be allowed to the rule requiring payment before a purchaser is allowed to remove such stores.

Para. 43. *Coaling Accounts of Torpedo Boats.*

My Lords will express no opinion upon the new regulations regarding these accounts until the Comptroller and Auditor General has been able to test their working.

Para. 44. *Supply of Liquors to Pilots in the Suez Canal.*

Their Lordships agree that this should be the subject of strict regulation.

DOCKYARD EXPENSE AND MANUFACTURING ACCOUNTS, 1889–90.

Paras. 47–9. *Payments for Piecework.*

These payments, whether calculated by tonnage or by task and job, seem to have been accompanied by considerable irregularities in certain instances. My Lords are glad to see that amendments of method are being introduced which will, it is expected, lead to greater accuracy and uniformity of practice.

Para. 50. *Coals issued on Repayment.*

My Lords understand that the coals brought by each vessel are stored in a separate place and labelled, so as to be easily identifiable. Consequently there is no difficulty in charging the cost price, as shown in the contract or authority for purchase, for all coals issued on repayment.

Para. 51. *Stock Valuation.*

My Lords concur with the Committee as to the importance of a frequent and independent comparison of items in the Quantity and Value Ledgers respectively.

Para. 52. *Date of rendering the Expense Accounts.*

The latest date prescribed by the Army and Navy Audit Act, 1889 (52 & 53 Vict. c. 31), is the 31st January. My Lords join with the Committee in hoping that it will be observed.

NAVAL DEFENCE ACT, 1889, ACCOUNTS, 1889–90.

Para. 53. *Delay in rendering these Accounts.*

My Lords think that delay was excusable in the first year; but they hope that in future the accounts will be furnished to the Audit Office at the same time as the Expense Accounts, on which they are necessarily based.

Para. 54. *Estimate of Ships Build under the Act.*

It is now finally agreed by the Treasury, Admiralty, and Public Accounts Committee that the red-ink figures shown in pages 4–5 of these accounts are the "estimates under the head of each vessel of the total expenditure on the vessel and its armament" required by Section 4 (1) (*a*) of the Act, excess on which cannot be sanctioned otherwise than on the conditions laid down in Section 4 (2).

Para. 55. *Mode of Charging Torpedo Tubes made in Dockyards for Contract Ships.*

It will be seen that, as these tubes were made for the contract ships before their delivery by the contractors, the Committee agree that their cost is rightly charged to the Contract Shipbuilding Fund.

Para. 56. *Inspection of Contract Work.*

My Lords are glad to see that the Committee do not object to the Treasury decision as to the charge to the Contract Shipbuilding Fund of any excess incurred on account of this inspection, beyond the provision for ordinary services made in the sub-head for inspection of contract work in Vote 8, III.

Para. 57. *Armaments, &c.*

Their Lordships may record that the requisite division of accounts has now been established as from the 1st April 1890, which will enable the Admiralty to make sure that the charge for armaments made by the Ordnance Factories is correctly apportioned between :— 7345/90.

1. Contract ships, under the Naval Defence Act, 1889.
2. Dockyard ships, under the Naval Defence Act, 1889.
3. Ordinary naval services.

VICTUALLING YARD MANUFACTURING ACCOUNTS, 1889–90.

Para. 58. *Date of rendering the Accounts.*

My Lords hope that they will be rendered regularly by the 31st January in future.

Para. 59. *As to preparing the Victualling Expense Accounts.*

It was stated in the Treasury Minute of 10th January 1891, on the Fifth Report of the Public Accounts Committee, 1890, that my Lords did not desire that any great expense should be incurred for the purpose of converting the Victualling Yard Accounts into expense as well as manufacturing accounts; but it was asked whether a "summarised balance sheet," such as had been suggested by the Comptroller and Auditor General, could not be prepared without serious cost. 15,315/90.

In a reply dated 21st March last the Admiralty repeated the statement made in a previous letter of 15th March 1890, that the preparation of Victualling Expense Accounts would cost 1,200 *l.* per annum, and was not recommended by the Board. The Admiralty further stated that a summarised balance sheet would cost 400 *l.* per annum, and would give no information required by the Board. 5317/91, 4259/90.

Upon the whole my Lords do not think it advisable to press the suggestion further at the present stage.

Para. 59. *Cooperage Balance Sheets.*

In your letter of 21st March last, above referred to, you informed my Lords that an improved cooperage conversion return, showing the cost of repairs, would be shortly ready. I am to ask whether it has been submitted to the Comptroller and Auditor General. 5317/91.

Para. 60. *Inadequacy of Explanations.*

My Lords hope that this defect will be remedied in future accounts.

I am, &c.

III. Writes off, &c.:—

Let the following sum be surrendered to the Exchequer :—

On account of the net surplus of Navy Votes for the year 1889–90, 2*s.* 3*d.* by write off from Navy Votes for 1891–92.

Let a sum of 2*s.* 3*d.* be re-transferred from the Naval Defence Account to the Account of Naval Services, in adjustment of an excess payment to that account in respect of the savings due to it for the year 1889–90, under the Naval Defence Act, 1889.

IV. Write to the Comptroller and Auditor General :—

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you, for your information, the enclosed copy of their Minute of to-day's date upon the Third Report of the Public Accounts Committee of 1891, relating to Army and Navy Accounts for 1889–90.

I am, &c.

ARMY VOTES, 1889-90.

TREASURY MINUTE, dated 17th March 1890, under the APPROPRIATION ACT, 1889 (52 & 53 Vict. c. 70), authorising the temporary application of SURPLUSES to meet EXCESSES.

My Lords have before them letters from the War Office, dated the 5th and 13th instant, representing the probable Surpluses and Excesses on Army Votes for the year 1889–90; and that it would be detrimental to the Public Service to postpone the Expenditure causing those Excesses until provision can be made for it by Parliament in the usual course, and proposing therefore to defray such Excesses temporarily out of the Surpluses, viz. :—

VOTE AND SERVICE.	EXCESSES over Exchequer Grants.	SURPLUSES of Exchequer Grants temporarily applicable.	CHIEF CAUSES.
VOTE 1.	£.	£.	
General Staff Pay, Regimental Pay and Allowances, and other Charges.	- -	90,600	It is expected that the gross expenditure under Vote 1 will exceed the estimate by 71,700 *l.*, owing chiefly to an under Estimate of Deferred Pay and Good Conduct Pay. On the other hand arrear Contributions from India will cause a net increase in Appropriations-in-Aid of 162,300 *l.*
VOTE 11.			
Clothing Establishments, Services and Supplies.	80,000	- -	This is due to the extent of 50,000 *l.* to a falling off in the Indian repayment. The remainder of the excess is due to earlier deliveries than had been expected, and a replenishing of stocks.
VOTE 12.			
Warlike and other Stores, Supply and Repair.	- -	140,000	The out-put of the Factories and deliveries of Contractors have fallen short of the Estimate.
VOTE 19.			
Retired Pay, Gratuities, and Payments allowed by the Army Purchase Commissioners.	57,000	- -	An under-estimate of Retirements.
VOTE 23.			
Out-Pensions - - -	30,000	- -	An under-estimate of the excess of discharges on Pension over deaths of Pensioners.
Sundry other Army Votes -	- -	66,500	Accruing chiefly on the Votes for Army Reserve and Miscellaneous Effective Services.
		297,100	
Abate,—Estimated Net Excess of Appropriation-in-Aid.	- -	107,900	
£.	167,000	189,200	

My Lords authorise the temporary defrayment of these Excesses out of the Surpluses accordingly.

My Lords note that, owing to the large receipts from India adverted to under Vote 1, the total Estimate of Appropriations-in-Aid of Army Votes, 1889–90, is likely to be exceeded by a considerable sum, but more than an equal sum will be saved on Army Exchequer Grants, so that there will be no excess over estimated Gross Expenditure.

The approximate figures are as follows :—

	Gross Expenditure.	Appropriations-in-Aid.	Net chargeable to Exchequer Grants.
	£.	£.	£.
Parliamentary Provision - - - - - -	20,063,062	2,670,562	17,392,500
Present Forecast - - - - - - - -	20,040,862	2,778,462	17,262,400
SURPLUSES - - - £.	22,200	107,900	130,100

NAVY VOTES, 1889–90.

TREASURY MINUTE, dated the 24th March 1890, under the APPROPRIATION ACT, 1889 (52 & 53 Vict. c. 70), authorising the temporary application of SURPLUSES to meet EXCESSES.

My Lords have before them letters from the Admiralty, dated the 14th and 21st instant, representing the probable Surpluses and Excesses on Navy Votes for the year 1889–90, and that it would be detrimental to the Public Service to postpone the Expenditure causing those Excesses until provision can be made for it by Parliament in the usual course, and proposing therefore to defray such Excesses, temporarily, out of the surpluses, viz. :—

VOTE AND SERVICE.	EXCESSES over Exchequer Grants.	SURPLUSES of Exchequer Grants temporarily applicable.	CHIEF CAUSES.
VOTE 8.—Section II.	£.	£.	
Shipbuilding—Matériel -	379,000	- -	Purchase of Armour Plates in advance for new construction. Also rise in price of Coal.
VOTE 8.—Section III.			
Shipbuilding — Contract Work.	- -	487,500	Delay in placing orders, and less progress by Contractors than had been expected. This surplus is diminished by 50,000 *l.* paid for raising Her Majesty's Ship "Sultan."
VOTE 11.			
Miscellaneous Effective Services.	30,900	- -	Accrues under Passages, Piloting, and Towing; Compensation for Damages by Her Majesty's ships, and Assistance to Her Majesty's ships.
VOTE 15.			
Reserved and Retired Pay -	650	- -	Gratuities to Medical Officers on Retirement.
VOTE 16.			
Naval Pensions - - -	1,750	- -	A casual under-Estimate.
Sundry other Navy Votes -	- - -	85,500	Arising chiefly on Wages and Victualling through a deficiency of numbers, and on the Vote for Shipbuilding—Personnel.
		573,000	
Abate,—Estimated Surplus payable to the Naval Defence Account under the Act 52 & 53 Vict. c. 8.	- -	152,500	This accrues on the three sections of Vote 8, Shipbuilding.
£.	412,300	420,500	

My Lords authorise the temporary defrayment of these Excesses out of the Surpluses accordingly.

My Lords note that it is expected that the actual Appropriations-in-Aid will fall short of the total Estimate for the year by about 8,600 *l.*, owing to less Clothing being taken up than was anticipated.

FIRST REPORT.

1892.

THE COMMITTEE of PUBLIC ACCOUNTS have made progress in the Matters to them referred, and have agreed to the following FIRST REPORT :—

CIVIL SERVICES.

EXCESSES, 1890–91.

CLASS II.

VOTE 6.—COLONIAL OFFICE.

1. THE Expenditure has exceeded the Grant by 11 *l.* 17 *s.* 8 *d.* Your Committee are informed that the additional outlay was caused by the Special Mission in March 1891 of a Principal Clerk to Paris on West African business, and had not been foreseen at the time when the Supplementary Estimate was framed.

CLASS III.

VOTE 5.—POLICE COURTS, LONDON AND SHEERNESS.

2. The explanation given that the excess of 6 *l.* 7 *s.* 11 *d.* has arisen from the fact that a payment was made on the 31st March which had been expected to fall upon the succeeding financial year, should be supplemented by the statement which appears in the Appropriation Accounts, that this would have been a postponement for the purpose of avoiding an excess. It appears that other payments, amounting to 59 *l.* 16 *s.* 4 *d.*, were postponed with the same object.

Public Accounts Committee, Second Report, paras. 1—10.

The practice of thus postponing payments which come within the provision made by Parliament, and which are due and fully matured, has been condemned by successive Public Accounts Committees, and was the subject of special comment by the Committee last year (Second Report, paras. 1—10).

Your Committee share the expectation of the Comptroller and Auditor General that, now that this question has been thus settled, such cases as this will not occur again.

CLASS V.

VOTE 2.—SLAVE TRADE SERVICES.

3. This excess, amounting to 888 *l.* 16 *s.* 8 *d.*, results from the fact that the Post Office, as Agent Department, made the mistake of paying within the year, namely, on 31st March, a fifth quarter's instalment of the Aden and Zanzibar Steam Service Subsidy.

9 March 1892.

SECOND REPORT.
1892.

THE COMMITTEE of PUBLIC ACCOUNTS have made further progress in the matters to them referred, and have agreed to the following SECOND REPORT :—

NAVY APPROPRIATION ACCOUNT, 1890-91.

VOTES 1 AND 2.—RECEIPTS FROM INDIA FOR SERVICES OF HER MAJESTY'S SHIPS IN INDIAN WATERS.

Navy Appropriation Account, 1889-90, p. 155 (A. 3.)

1. THE Public Accounts Committee of last year were led, by the wording of an Admiralty Letter of 12th January 1891, to conclude and to report that the subsidy payable by the Indian Government for this purpose had been fixed by consent at 103,577 *l.* for 1891-92. The facts, however, appear to be as follows :—

Third Report, 1891, para. 11.

Treasury Minute of 5 Jan. 1892, para. 11.

(First Report of Public Accounts Committee, App., p. 15.)

What had been agreed at the Conference between the Departments on 6th March 1890 was, that "the Indian Government is to be consulted as to "the number and class of ships required in the Persian Gulf and off the "Coast of India for Indian purposes. . . . . India is to pay the whole "cost, effective and non-effective, of them." But difficulty arose, and has not been removed, as to the meaning of the words "Indian purposes." The Treasury have suggested the appointment of an arbitrator, to whom should be referred the question at issue as to the number aud character of the vessels to be maintained "for Indian purposes."

Q. 52.

Q. 82.

Meanwhile, in 1890-91 and 1891-92, sums amounting to 41,600 *l.* and 117,000 *l.* respectively, distributed among the Appropriations-in-Aid Sub-heads of various Votes, have appeared as the anticipated contributions from the Indian Government, while India has only paid 34,735 *l.* for 1890-91.

Q. 45, 57, 63.

Q. 67, 73.

Q. 84-90.

Your Committee desire to point out that avoidable delay in the settlement of this question would manifestly be highly inconvenient.

2. The following year affords a practical illustration of the evil effects of this delay. From the Treasury Minute of 23rd March 1892, it appears that there may be a Net Deficit on Navy Votes, for the year 1891-92, of 51,200 *l.* The Treasury, after expressing "much regret that this Net Deficit has not "been provided for by means of a Supplementary Estimate, in the manner "prescribed by law," state that the Deficit "appears to be due to the "contribution received from India, in respect of the squadron in Indian "Waters, having been 50,000 *l.* instead of an expected 117,000 *l.*"

Parliamentary Paper 127, 1892.

It further appears that the Treasury share with the Admiralty the responsibility for having postponed an application to Parliament till too late, in the hope that arbitration might have effected an arrangement.

Your Committee desire to point out that the pressing necessity of a settlement of the question at issue with the Indian Government is made more manifest than ever by the fact that so serious an irregularity as a Net Deficit on the aggregate of the Navy Votes may result from these causes n the year ended in March last.

VOTE 8.—SECTION III.—PAYMENTS TO CONTRACTORS FOR PROPELLING MACHINERY.

Third Report, 1891, para. 12.

Navy Appropriation Account, 1890-91, p. 148 (D.)

3. Your Committee are glad to note that the expectations which the Publi Accounts Committee last year were led to form have been justified, and that the Account for 1890-91 shows a marked improvement in the more even distribution of these payments from month to month, although the y are not yet by any me ns so satisfactorily distributed as in the case of hulls of ships. But your Ca ommittee are informed that a new scheme has been arranged, including new forms of contract ; and, while the figures handed in for the year 1891-92 exhibit some further improvement, better results are anticipated by the Admiralty in the year 1892-93.

Q. 92.

App. 10

Your Committee trust that the Comptroller and Auditor General will continue to watch these points and to notice any disproportionate outlay in the last days of the financial year.

Advances to Contractors.

4. Another subject has made satisfactory progress, namely, that of the irregular advances formerly made to contractors, although not claimable by them under the terms of their contracts.

Fourth Report, 1890, paras. 5—8.

Committees of Public Accounts have frequently in past years, and notably in 1890, supported the suggestions of the Comptroller and Auditor General for limiting this irregular practice, so that eventually it may disappear.

First Report, 1892, App. 3, p. 15, para. 13.

The steps now taken appear to go far to complete the adoption by the Admiralty of these suggestions. For your Committee learn from the Treasury Minute of 5th January 1892 that, "as regards contracts for "machinery, every effort is being made to prepare the schemes of payments "by instalments for defined portions of completed work as soon as possible; "and that in the new form of contracts for guns such instalments only "are provided for, the clause which permits discretionary advances being "omitted."

Q. 94.

Your Committee have further ascertained from the Admiralty that the new scheme of payments will be used in all future contracts.

Vote 8.—Sections II. and III.—Payments in Contravention of the Conditions of the Contract.

5. In the course of the audit it was found that, in the case of H.M.S. "Seagull," the final payment was made to the contractors for the propelling machinery without the trial at full steam power to which the engines were to have been subjected according to the terms of the contract.

Navy Appropriation Account, 1890–91, p. 149 (G).

The Comptroller and Auditor General has reported that subsequently 10 other similar cases were noticed, and that, on further inquiry, the following list was furnished by the Admiralty of 28 ships in which the full forced draught power trials were not carried out:—

Barracouta.	Sheldrake.	Barham.	Boomerang.
Blanche.	Skipjack.	Bellona.	Karrakatta.
Blonde.	Speedwell.	Katoomba.	Blake.
Sharpshooter.	Thunderer.	Mildura.	Gossamer.
Spanker.	Devastation.	Wallaroo.	Gleaner.
Salamander.	Vulcan.	Ringarooma.	Assaye.
Seagull.	Superb.	Tauranga.	Plassy.

At the same time (25th August 1891), the Admiralty informed the Comptroller and Auditor General that, "as experience with other similar "machinery proved that the higher air pressure necessary for the development "of the full forced draught power could not be applied to the boilers of "these particular vessels as they were designed, without some risk of injury, "my Lords decided not to carry out the trials at full power, but to accept the "vessels on the specified developments of their natural draught power." This letter also stated that "the machinery and boilers were in each case con-"structed in strict accordance with the specification and contracts, and are "fully capable of performing their ordinary seagoing work."

Q. 103–162.

Mr. Durston, the Engineer-in-Chief of the Admiralty, appeared before your Committee. To some points in his evidence on this subject your Committee proceed to call attention, because of their obvious importance and public interest.

Q. 104.

He confirmed the explanation given to the Comptroller and Auditor General that, in the case of the "Sea Gull," she was urgently needed to carry out torpedo experiments, and that the satisfactory trial which her machinery had already undergone was deemed sufficient, without further trial, to justify its acceptance from the contractors, after the requisite examination by the professional officers.

Q. 104–108.

But in the case of the other 27 ships, seven of which were for the Australian Colonies, the trial at forced draught power was waived by the Admiralty, for the reason stated in their letter of 25th August 1891, above quoted.

It appears that the results of attempted trials in the case of nine of these ships "generally were that, before attaining the full power, the tubes in the "boiler gave out by leaking, from over-heating, produced by the forced "draught, and from the design of the boiler." Moreover, the boilers of the "Thunderer," owing to the same defect, have not answered satisfactorily on service. Q. 117. Q. 119. Q. 106–160.

The fault appears to have been in the specifications furnished by the Admiralty to the contractors; and no blame is attributed to the latter. Q. 124, 131, 136.

The acceptance of the machinery on the satisfactory attainment of the specified natural draught power, and the striking out of the words "at full "power for the time specified" in the certificate, were the acts of the Board of Admiralty. Q. 114, 115, and App. 3.

Thus it is clear, and is admitted by the Treasury, that the contractors were entitled to their money. But the Treasury maintain, and in the opinion of your Committee with good reason, that the Admiralty committed an irregularity in making the payments without first consulting the Treasury. Under the contract a certain proof of efficiency was required before public money could be claimed. To dispense with this condition in connection with the payment of public money was a waiver of public rights which required the previous concurrence of the Treasury. Q. 157. Q. 110.

Your Committee were assured by Mr. Durston that the practice is continued of inserting in contracts the condition compelling the engines to be tried under the charge of the contractors under steam at full power, and that the forced draught, as well as the natural draught trials are required, as before. Q. 150.

VOTE 8.—SECTION II.

6. This Navy Vote bears a charge of 121 *l.* 19 *s.* 6 *d.* for coal consumed by H.M.S. "Enchantress" during the Secretary for Scotland's official tour to the Orkney and Shetland Islands. Such expenses ought clearly to have been borne by the Civil Service Vote for the Office of the Secretary for Scotland; and the fact that a Supplementary Estimate would have had to be voted should not have prevented the adoption of the only correct course of action. At the instance of the Treasury, the Admiralty have undertaken in similar cases in future, to warn Departments employing Admiralty vessels for civil purposes of the liabilities which they incur. Q. 163–5. Q. 167.

VOTE 9.—NAVAL ARMAMENTS. GENERAL REMARKS.

7. Last Session the Committee of Public Accounts expressed their earnest hope that all the steps necessary for investing the Admiralty with the entire financial responsibility for this Vote might be taken definitely and at an early date. Third Report 1891, para. 15.

The Report of the Comptroller and Auditor General, and the evidence of the Accountant General of the Navy, give satisfactory proof that important steps have since been taken to effect this object. Contracts before being accepted are referred for concurrence to the Admiralty, who thus distinctly recognise their responsibility for all contracts entered into on their behalf by the War Office, acting as their agents. The Admiralty also obviously recognise their responsibility with regard to those Naval Orders which are placed by the War Office with the Ordnance Factories for execution. It further appears that the Admiralty have taken over the custody of the Naval Ordnance Stores at Woolwich and the other Depôts in this country, and that the Departmental examinations of the Naval Ordnance Store Accounts has also been transferred from the War Office to the Admiralty. Q. 216–218. Q. 216, 217.

Your Committee have also heard with satisfaction from the Accountant General of the Navy that the Board of Admiralty now "accept the respon-"sibility for the Naval Armaments Vote, and for expenditure in connection "therewith." These are undoubtedly most important steps in the right direction. Q. 222.

8. It is, however, a matter for regret that at present the Admiralty appear to be unwilling to accept responsibility for the test and proof of guns, or for the inspection of warlike stores, duties which are now performed by the Officers of the War Office.

Q. 272.

Your Committee, having regard to the fact stated in evidence that the Ordnance Committee is a joint committee of the Army and Navy, cannot but think that on further consideration this difficulty may be overcome in a similar manner, and that if the tests to be applied are mutually agreed upon by the officers of the two Departments acting in concert, the Board of Admiralty may yet feel themselves in a position to accept the full responsibility for the decisions given on their behalf by the Inspection Department of the War Office.

In any case, your Committee hold that it is now to the interest of the Admiralty, no less than of the War Office, that the practical responsibility for test and proof of naval guns and stores should be undertaken by the former Department, whether the War Office acts as their agent or not, as the Admiralty will be held in future to have been invested, in accordance with the Exchequer and Audit Act, with full financial responsibility for all their expenditure under the Naval Armaments Vote, and to be unable to disclaim such responsibility, or to throw any part of it on the War Office.

Vote 9.—Supplies of Ordnance to other Departments.

Third Report, 1891, para. 18. First Report, 1892, App. 3, p. 16, para. 18.

9. The Public Accounts Committee last year remarked, with the support of the Treasury, in their Minute of 5th January 1892, on the danger of abusing the power of crediting the Debit Sub-head with the amounts received for these supplies, instead of treating them as Appropriations-in-Aid.

Q. 303, 4.

Your Committee share the satisfaction expressed in a Treasury letter of 11th March 1892, quoted to them by the Accountant-General of the Admiralty, that "no departure from ordinary rule proved necessary in " dealing with the payments by the War Department for transferred warlike " stores in 1890–91, the whole of such payments having been credited to " Appropriations-in Aid of Vote 9 for that year."

Q. 304.

But during the three years 1891–94, that is to say until the expenditure under the Naval Defence Act must cease, the Treasury will allow certain repayments to be " credited to the Debit Sub-heads which bore the first " cost of the stores transferred, or to the Consolidated Fund Account, as " the case may be, provided that the transfers are made under carefully " prepared and well-recognised regulations to meet genuine and necessary " store requirements which could not be met so effectually in any other " way, and are not made with any view to financing." The draft regulations asked for by the Treasury are being prepared by the Admiralty.

Public Accounts Committee, Third Report, 1891, para. 18.

Your Committee can only repeat the opinion expressed in last year's Report that the arrangement is one which should be carefully watched by the Comptroller and Auditor General.

10. The danger of irregularities is illustrated by the experience of the year in question, 1890–91. Although, ultimately, the ordinary rule was followed, and all repayments were credited to the Appropriation-in-Aid Sub-Head of Vote 9, and although, in the end, there was no deficit, but a saving, on the Vote, these results were apparently due to the active intervention of the Treasury, to whose letter, of 19th May 1891, the Comptroller and Auditor General has called attention in his Report.

Navy Appropriation Account, p. 144, 151 (K. 1).

In that letter, the Treasury informed him that " when the year was " little more than three months old, the Admiralty announced that they had " already issued orders which would land them in a deficit of over 700,000 *l.*" (on a vote of 1,465,100 *l.* gross). " But my Lords declined to be parties to " such a proceeding. The financial arrangements of the year had just received " the sanction of Parliament, and the interests of other spending departments " and of the public generally demanded that those arrangements should not " be upset. My Lords insisted, therefore, that some means should be " found of keeping the expenditure within the bounds prescribed by Parlia- " ment, either by suspending orders already issued or otherwise."

Q. 306–9, 331–342.

As to the measures that were taken by the Admiralty to carry out the directions, some details will be found in the Treasury letter above quoted, in the evidence taken by your Committee, and in a letter from Mr. Forwood, Financial Secretary to the Admiralty, dated 6th April 1892, and printed in the Appendix of this Report. In this communication Mr. Forwood states, as an explanation of the issue of orders which would

App. 9.

have produced a deficit of 700,000 *l.*, that, when the Estimates for 1890–91 were prepared, the Admiralty's approximate estimate of the liabilities which would probably be outstanding on 31st March 1890 was 450,000 *l.* under the mark.

While desiring to make all reasonable allowance for difficulties of estimating, in a case where, at that time, the War Office to a large extent administered the Vote and kept the accounts, your Committee are satisfied that, when the Estimates were prepared, the forecast of outstanding liabilities on 31st March should not have been wrong to the extent of nearly half-a-million.

But it is even more evident that the true state of these facts should have been ascertained before new and extensive orders were given, which involved, as the Admiralty afterwards announced, when the year was little more than three months old, the prospect of a deficit of 700,000 *l.* on the Naval Armaments Vote.

11. The Comptroller and Auditor General has reported that, among the arrangements made to restore the financial equilibrium of the Vote, it was proposed that the War Office should repay to the Admiralty the amounts of certain instalments on contracts paid in previous years, and also buy from them stores purchased in previous years. Navy Appropriation Account, 1890–91, p. 144, para. 16. Q. 344.

Your Committee agree with him that this proceeding was one of the class of cases in which the Public Accounts Committee had apprehended that abuse might arise ; and they are glad to learn that, at the instance of the Treasury, seconded by the Comptroller and Auditor General, the sums in question were all treated as part of the Appropriations in Aid of the Vote. The result is that these exceed the estimated amount of the Sub-head by 116,750 *l.* 8 *s.* 6 *d.* Q. 311–315.

Surplus to be surrendered.

12. In the 21st paragraph of his report, the Comptroller and Auditor General points out that the net surplus shown on the Appropriation Account is 225,867 *l.* 18 *s.* 4 *d.*, but that the actual amount to be surrendered depends upon the decisions arrived at with regard to the questions dealt with in his Report.

The questions referred to are apparently those raised in paragraphs 2, 9, 14, and 15 of that Report. Your Committee, having heard the explanations offered in evidence, are of opinion that the circumstances are not such as to call for any disallowance of expenditure. And the surplus to be surrendered will accordingly stand at 225,867 *l.* 18 *s.* 4 *d.*, the amount shown on the Appropriation Account. Q. 40, 41. Q. 104–161. Q. 298. Q. 301.

STORE ACCOUNTS OF THE NAVY.

Abstracts of Losses and Condemnations of Stores.

13. Mr. Gilbert, the Director of Stores, has informed your Committee that the half-yearly statements of the quantity and value of all stores condemned or lost have been in course of preparation since December, and that when completed they will comprise naval as well as victualling stores, and will be furnished to the Comptroller and Auditor General. Q. 364.

This appears to your Committee to be satisfactory, but they hope that in future there may be no delay, and that the returns affecting the accounts for 1891–92 may be furnished to the Comptroller and Auditor General in sufficient time to admit of their examination before he prepares his Report to Parliament.

Foreign Yards.

14. The Comptroller and Auditor General reported on discrepancies and irregularities in the accounts of the Jamaica and Bermuda Yards, which implied negligence in observing store instructions, and threw grave doubts on the store accounting of these two yards. Q. 366–72, 380.

The serious nature of these defects thus brought to light by the audit, confirming the remarks in past years of the Comptroller and Auditor General, was admitted by Mr. Gilbert on behalf of the Admiralty, who are preparing to take steps to prevent such errors in future at Jamaica and Bermuda.

Q. 403. Your Committee share the hope expressed to them by the Comptroller and Auditor General that, when the Admiralty issue new instructions, these will embrace all the foreign yards, and will keep them up more to the level of the home yards.

Store Accounts of Her Majesty's Ships.

15. The Comptroller and Auditor General calls attention to the great delay which occurs in rendering ships' Store Accounts for audit. The delay
Q. 409, 410. is admitted by the Admiralty, and the Director of Stores has informed your Committee that he expects to be able to meet the wishes of the Comptroller and Auditor General.

Store Accounts.—Victualling Yards.

Delay in rendering Victualling Store Accounts for Audit.

Q. 420, 421. 16. The Director of Victualling has explained to your Committee that the delay in rendering the Store Accounts of the Victualling Yards for audit arises from the late date at which the accounts from the more distant stations reach his office, and from an insufficiency of staff to
Q. 425. examine them properly on their receipt.

Q. 422. Both these points appear to be under the consideration of the Board of
Q. 429. Admiralty, and your Committee trust that more satisfactory arrangements will be made.

Condemnation of Victualling Stores sent home from Sierra Leone.

17. The Comptroller and Auditor General reports that a net loss of about 995 *l.* has arisen on the condemnation of large quantities of salt pork, salt beef, and other victualling stores, which had been sent home to this country from Sierra Leone, in consequence of the stock at that station being in excess of its requirements. It appears from the evidence of the
Q. 436. Director of Victualling that the Admiralty, in 1888, for administrative reasons, largely increased the "establishment," or reserve of victualling stores, authorised to be maintained at Sierra Leone, and that in 1889 the "establishment" was again reduced, the reduction rendering necessary the
Q. 446–448 return of the surplus stock to the Royal Victoria Yard. The stores appear to have been condemned not because they were bad, but because the only way of disposing of them, otherwise than by sale, would have been by sending them to some other foreign depôt, a course deemed undesirable in view of the fact that they had been already almost a year in the very bad climate of Sierra Leone.

Q. 441, 2. Your Committee see no reason for questioning this decision. They are unable to form any judgment upon the changes made in 1888 and 1889.

Q. 453, 454. It is satisfactory to learn from the Director of Victualling that the question of the reserves at other foreign stations has been occupying his attention for the last two years, and that the condition of the reserves is quite satisfactory.

Works Department Stores.

Storekeeping and Stocktaking Arrangements.

18. The Comptroller and Auditor General has called attention to the circumstance that, on a recent stocktaking by officers of the Works Department at Devonport, there were discovered, in two or three storehouses of the existence of which the storekeepers had apparently no knowledge, various stores that had been issued for certain work, for which they were not used. It has been explained in evidence that the value of the stores
Q. 459. thus discovered was 43 *l.*; that they were found in the foremen's cabins, and that they had been kept by the foremen for immediate use. This action on the part of the foremen was clearly irregular. When it was ascertained that the stores were not required for the particular work for which they were issued they ought to have been returned to the storekeeper.

Your Committee are glad to learn from the Comptroller and Auditor General that since his Report was written he has received a letter from the Admiralty from which it appears that steps have been taken to prevent such irregularities in future, and that the Admiralty have adopted his suggestion that, in addition to the local stocktakings, test-verifications of stock should be made by an officer sent down specially from the Admiralty. Q. 458.

STORE ACCOUNTS OF ROYAL MARINE DIVISIONS.

19. The necessity of instructions as to the issues of furniture to officers and men of the Royal Marine Divisions has been long admitted.

Your Committee were informed that the instructions will probably be quite complete by the end of the year, and the delay was explained. Q. 478.

STORE ACCOUNTS OF THE OBSERVATORIES.

20. The Comptroller and Auditor General has again called attention to the absence of store accounts at the Royal Observatories. The Astronomer Royal has made a communication to your Committee, which is printed in the Appendix. It is desirable that the point should receive attention. Q. 480. App. 8.

REVISION OF INSTRUCTIONS GOVERNING STORE ACCOUNTING GENERALLY, AND OF SHIPS' ESTABLISHMENTS.

21. The Board of Admiralty appear to be fully aware of the great importance which your Committee and the Comptroller and Auditor General attach to the issue of revised instructions as to store accounting generally, and as to the store establishments of the ships of the Fleet. Q. 485.

The Director of Stores has stated that the revised instructions are in a very advanced stage. He hopes that they will be issued very shortly. Q. 484.

IMPERIAL DEFENCE ACT, 1888 (NAVAL SECTION), AUSTRALASIAN AGREEMENT.

ARMY APPROPRIATION ACCOUNT, 1890-91.

INDIAN HOME EFFECTIVE CHARGES.

22. Last Session the Committee of Public Accounts reported that the basis on which the Indian Government should pay for the home effective charges for the period from the 1st April 1887 had not been settled, and expressed their hope that every endeavour would be made to arrive at an early settlement of this long outstanding question. Third Report, 1891, para. 1.

Your Committee learn, from the Comptroller and Auditor General's Report, that he has been informed that the claims for the three years ended 31st March 1890, which, under Treasury instructions, have been prepared on the same lines as those for the preceding years, were, on the 17th December 1891, in course of settlement. And the Accountant General of the Army has stated in evidence that the Commission on this subject have recently made certain recommendations for an agreement which is acceptable to the India Office and War Office, and upon which a settlement will be made which will cover the period up to 31st March 1892. Q. 486.

Your Committee, however, notice with regret that no agreement has yet been come to upon the general basis upon which the claims upon India in respect of home effective charges are to be preferred, and that it is not even yet settled how this important question is to be further considered, or by whom it is to be dealt with. Q. 486. Q. 486. Q. 488.

Your Committee must, therefore, press the recommendation of last Session that the necessary steps should be taken to bring this long-outstanding question to a definite conclusion.

VOTE 1.—UNAUTHORISED LEAVE WITH PAY.

23. Mr. Heath, a civilian clerk at Barbados, was granted leave of absence on full pay for 140 days, although, under Article 891 of the Pay Warrant, he was only entitled to full pay leave for a period of 30 days. The Comptroller and Auditor General has therefore reported that an apparently unauthorised payment of 74*l.* 5*s.* has been charged against this Vote. It has been explained to your Committee that Mr. Heath was entitled to Q. 492

Q. 491. certain arrears of leave for past years. But, even after taking this fact into consideration, it is admitted that an over-payment has been made
Q. 493–4. amounting to 33 *l.* 17 *s.* Treasury sanction, has, however, now been sought and obtained for treating this amount as an abandoned claim, and the payment may consequently be admitted.

MILITARY LAW.—JUDGE ADVOCATE GENERAL.

Q. 508. 24. The Comptroller and Auditor General notices a payment of 1,000 *l.* to Sir William Marriott, the Judge Advocate General, as one for which not only was no provision made in the Estimates of 1890–91, but as to which the use of the phrase "Paid by Fees," taken in conjunction with this absence of any cash provision, "might perhaps have led to the conclusion that no "charge was intended to fall upon public funds."

Your Committee have ascertained the following additional facts from the Comptroller and Auditor General's Report, and from the evidence of Mr. Knox, the Accountant General of the War Office.

Q. 503–4. In the two years 1889–90 the Office of Judge Advocate General, to which a salary of 2,000 *l.* a year had previously been attached, was filled by Sir William Marriott without any remuneration, although in each of these two years provision was inserted in the Estimates for payment of a salary of 2,000*l.*

Then came the Estimates for 1890–91, already referred to, with no cash provision, and the explanatory phrase "Paid by Fees." Mr. Knox states
Q. 510. that when these "Estimates were framed it had only just been decided by "the Government that this officer, who for two years had worked without "any remuneration at all, should in future be remunerated by fees; but "no basis for remuneration had been thought out, and it was thought that it "was only necessary to communicate to Parliament that it was intended that "he should receive some remuneration, at all events for the future. No steps "were taken in the early part of the year to come to any conclusion as to what "his remuneration should be, and it was not arranged until towards the end "of the financial year. That made it impossible to go back upon what had "happened, so as to adjust the thing accurately as a payment for the work "done. And it was thought advisable, under the circumstances, to give "1,000 *l.*"

Q 505. The present Account includes a payment of 1,000 *l.* to the Judge Advocate General, based upon a statement of the Secretary of State that the fees up to 31st March 1891 amounted to this sum. It appears, on the other hand, that the Comptroller and Auditor General, in reply to a request for a
Army Appropriation Account, 1890–91, p. 147. schedule of the courts-martial in respect of which fees had been paid, was informed that this payment "was not based upon the number of cases advised "upon, but consisted of one lump sum for the entire work during the year in "question." For that year, therefore, the payment was by a lump sum, and
Q. 515–6. not "by fees" as foreshadowed in the Estimates, and as stated in the Account, p. 19.

Q. 507. It further appears that the Treasury have agreed that the remuneration of the post for the future shall be a retaining fee of 500 guineas per annum, together with fees amounting to five guineas per case, the whole not to exceed in the aggregate 1,000 *l.* per annum.

25. Your Committee have felt bound, by the foregoing recital of facts, to call attention to this peculiar case.

Q. 527. Mr Knox suggests that it was "not a very satisfactory arrangement that "an officer should be employed (though his duties were light) without any "remuneration at all" during two years. However this may be, your Committee hold that, when for two years no payment had been made, the absence of any provision in the Estimates for 1890–91, coupled with the explanation "Paid by fees," was, however unintentionally, calculated to mislead the House of Commons.

Moreover, as the intention seems to have existed to pay a considerable sum to the Judge Advocate General, the absence of any cash provision was likely to result, as in fact it did, in a deficit on the Sub-head.

The explanation given on the face of the account, that this deficit was "due to the payment of fees to the Judge Advocate General," was also misleading, and contrary to the fact that he was paid by a lump sum in the year in question.

CONTRIBUTIONS FROM MAURITIUS.

26. The Estimates for 1890–91 included, under Appropriations in Aid of Vote 1, a sum of 30,000 *l.* as expected to be received from Mauritius. The sum actually received was 27,041 *l.* 15 *s.* 6 *d.* But only 17,041 *l.* 15 *s.* 6 *d.* was credited to the account, because the War Office decided to devote 10,000 *l.* of the total amount paid by Mauritius to the Imperial Defence Loan Account, in respect of capital expenditure on barracks.

This course was open to the following objections: first, the departure from the course provided for in the Estimates, without Treasury sanction; secondly, the fact that the proposal of Her Majesty's Government to the colony had been that, for five years 1890-94, 2,000 *l.* per annum should be contributed in respect of capital expenditure on barracks, whereas the five years' contributions were taken in one lump sum; thirdly, that the scale of military contributions proposed to the colony, including these five payments of 2,000 *l.*, had never been accepted by the colony. This third point is partly explained in the evidence, and is made clear by a Treasury letter of 5th April 1892, printed in the Appendix.

Q. 558–561, 564–5, 572–7. Q. 562–7.

Q. 557.

Q. 554–8.

App. 12.

Your Committee observe with satisfaction the ruling of the Treasury (in that letter) that the 10,000 *l.* "ought to be repaid from the Imperial Defence "Loan (Ports and Coaling Stations) Account to Army Vote 1, of which it "is properly an Appropriation in Aid."

Mr. Knox had, on 23rd March, expressed to your Committee his opinion that this course would have to be adopted.

Q. 560.

VOTE 3.—MILITIA.

27. The Comptroller and Auditor General has observed that the regulation which fixes the number to be enlisted in the Militia Reserve out of any particular corps has not been strictly obeyed; and that, in the case of 40 regiments, the reserve bounty of 1 *l.* per man had been paid to 367 men in excess of the prescribed quota. The practice of exceeding this quota appears, from Mr. Knox's evidence, to have long existed, although the Reserve Forces Act of 1882 enacts, by Section 8 (2), that the prescribed number (if any) is not to be exceeded.

Q. 584.

Q. 585.

Army Appropriation Account, 1890–91, p. 148, para. 13.

It is admitted that a regulation could be framed which would legalise the practice. And if good reasons exist, as the evidence would appear to show, for enlisting larger numbers under certain circumstances, such a regulation is clearly necessary.

Q. 586.

Q. 584.

YEOMANRY CAVALRY.

28. The Comptroller and Auditor General wrote to the War Office, on 16th November 1891, noticing a discrepancy between the numbers of enrolled men and the minimum numbers provided for in the regimental establishments of the respective Yeomanry corps, as shown in the Estimates. He pointed out that in nine only of the 39 corps was the minimum number reached. In 30 corps that minimum should have amounted to a total of 8,106, whereas the total was only 6,059. Moreover, these 30 corps were entitled to only 144 troops under the regulations, whereas there were 208 troops. He added "Regarding the subject from a "financial point of view, the Comptroller and Auditor General cannot but "note the considerable additional cost, probably exceeding 5,000 *l.* per "annum, which is involved in the Yeomanry regiments being divided "into a number of troops so largely in excess of that contemplated by the "regulations; and, while he does not doubt the existence of administrative "grounds for the course which has been followed, he would be glad, in "view of the financial considerations involved, to be furnished with any "observations on the subject which the Secretary of State may desire to "offer."

Army Apprpriation Account, 1890–91, p. 161 (F.)

Army Estimates, 1890–91, p. 176.

Seeing that the number of troops was in excess of that contemplated by the regulations, and that considerable additional outlay was apparently the result, your Committee cannot but regard this inquiry by the Comptroller and Auditor General as perfectly natural, proper, and indeed necessary. They notice, moreover, that it was guarded by the courteous suggestion that doubtless there might be administrative grounds for the course followed.

Army Appropriation Account, 1890-91, p. 162 (F. 1.)
Q. 594.

Your Committee, therefore, regret that the inquiry was not met in the same spirit, and that the only reply given was "that the subject is one of "administration, on which Mr. Secretary Stanhope must decline in any "way to recognise the right of the Comptroller and Auditor General to "invite his observations."

Q. 590, 608–614.
Q. 609.
Q. 600, 603.

The only excuse which can be made for such a reply is suggested by Mr. Knox's evidence, which leads your Committee to think that the Comptroller and Auditor General's inquiry was strangely misunderstood, and was interpreted to make an administrative recommendation, which he never made, as to the number of troops. He was clearly within his right, as Mr. Knox admitted, in drawing attention to the fact that the number of men in the troops was not up to the number required, as a rule, for each troop.

Q. 605.

The Public Accounts Committee in 1888, with the support of the Treasury, in a Minute of January 1889, have reported their strong opinion that it is desirable that the Comptroller and Auditor General should call attention to points of this kind. And in relation to this particular case, Mr. Ryder, in his evidence, expressed his belief that the Treasury would hold that the Comptroller and Auditor General was justified in making this inquiry, and that it is very important that the regulations made by the Secretary of State, with Treasury sanction, should be obeyed.

Your Committee trust that, in performing the important and necessary work entrusted to him by Parliament, the Comptroller and Auditor General will in future be met with invariable courtesy, and furnished by the War Office, as well as by every other Department, with all the information which he may need to enable him to discharge his duties.

Q. 602.

Mr. Knox, in his evidence, argued that if the regulation had been obeyed the expenditure would have been the same. The Comptroller and Auditor General will doubtless consider these explanations, which might have been communicated to him before; and, if he is not satisfied with them, and still considers that financial interests are affected, your Committee are sure that he will not be deterred from further pursuing the matter, and, if necessary, reporting upon it next year.

Vote 6.—Inspection and Proof of Stores.

Balloon Factory and Brennan Torpedo Factory.

Q. 623.

29. The Accountant General of the Army has informed your Committee that the suggestion of the Comptroller and Auditor General that the balance sheets of these establishments should be appended to the Appropriation Accounts, with a view of giving Parliament more complete information, will be carefully considered.

Vote 11.—Gratuity on Retirement.

Army Appropriation Account, 1890-91, p. 154.
Q. 653.

30. Your Committee have considered a case respecting which the Comptroller and Auditor General has reported that the practically compulsory retirement of an officer has been regarded as voluntary, with the effect of imposing a charge of 1,200 *l.* on Army Funds.

Ibid., p. 166–7 (K. K. 1–2.)
App. 6, 4, 5.

Besides the report just mentioned, with the correspondence appended to it, your Committee have had before them the further correspondence between the Treasury and the War Office, printed in the Appendix, and have received evidence from both these Departments, as well as from the Comptroller and Auditor General.

Q. 899.
Q. 900.

The officer in question was called upon in November 1889 to resign his commission, to avoid being dismissed and gazetted out of the Army. If that had happened he would have suffered public disgrace, and could not have received any gratuity, as he had not served sufficiently long.

His request to be allowed to remain in the Army till July in the following year was granted. Thus 12 years' service was completed. And if his retirement had been voluntary he would have been entitled, under Article 81 of the Royal Warrant of 1890, to the gratuity of 1,200 *l.*, which the Secretary of State awarded to him.

Your Committee doubt whether this could correctly be regarded as a voluntary retirement. They observe that the Treasury distinctly hold, in their letter of 5th April 1892, that it was compulsory. App. 6.

Moreover, if it had been voluntary, the Treasury hold that the Article relating to voluntary retirement (Articles 81 and 1057) were not applied in their integrity, because they subject voluntary retirement to certain rules. Q. 950. These rules, which, as your Committee understand, act as checks on voluntary retirement, and thus prevent undue increase of the non-effective Army charges, required that if the officer retired his place should be filled by one of four different methods. Q. 949. And the Treasury point out that none of these was, in fact, adopted by the Secretary of State, and that no such discretion to make a special exception to a general rule, as he has claimed in the correspondence, is given by the Warrant. Army Appropriation Account, 1890–91, p. 166 (K.).

The Treasury conclude the letter in which these rulings are given with the statement that, "My Lords must maintain the position taken up in "their letter of the 14th March 1892."

It has thus been decided that, as the rules were not observed in this case, "the gratuity of 1,200 *l.* is not permissible under the Pay Warrant, "and, until specially sanctioned by the Treasury, must be disallowed as a "charge on Army Votes."

31. Your Committee observe that, in the course of the correspondence, the War Office pressed the claim of the Secretary of State already referred to, namely, that, "in the exercise of the discretion vested in him by Article "81 of the Pay Warrant," he can decide to make a special exception to a general rule, such as that laid down in Clause 109, Army Circulars, 1884.

The Treasury, in their letter of 14th March, reply that rules may be altered, but that all alterations increasing or tending to increase expenditure must be submitted for the previous concurrence of the Treasury. App. 4. And they hold "that while rules remain unaltered they must be observed by "everyone, including the Secretary of State."

Your Committee feel bound to uphold these views. The Secretary of State cannot, in their opinion, claim any greater freedom to disobey rules, or to put an unnatural interpretation upon them, or to make alterations tending to increase expenditure, than the head of any other Department. Your Committee refer, upon this subject, to the Fourth Report of the Public Accounts Committee, 1889, paragraph 5.

PENSION GRANTED TO WIDOW OF DEFAULTING OFFICER.

32. Details were explained to your Committee in relation to a case to which the Comptroller and Auditor General draws attention. Q. 660. After the suicide of a Lieutenant Quartermaster of the Medical Staff, it was found Q. 975. that, under circumstances which his own letter to the Director General of the Medical Department described, he had misappropriated public money, so that a deficiency of 136 *l.* was found in his accounts. But, subject to an annual deduction till this amount has been replaced, a pension has been granted to the widow, and compassionate allowances to the children.

After hearing Mr. Knox's evidence, Mr. Ryder, of the Treasury, suggested Q. 980. that there appeared to be circumstances that would excite compassion in this particular case.

Your Committee adopt this view, and do not doubt that, if the War Q. 981-2. Office were to submit the case to the Treasury, as one in which a dispensing power might fairly be exercised, the pension and allowances would be sanctioned.

But the Treasury rightly objected to them as not having been earned by Q. 1040. the "good and faithful service" which alone under the Pay Warrant Q. 977. (Articles 1098 and 1105) can justify such grants. Without Treasury Q. 1031. authority these grants, and the arrangement for recovering the sum which was misappropriated, are irregular.

33. Mr. Ryder undertook that the Treasury would consider the expe- Q. 1005-9. diency of pressing upon the Departments, in the case of officers in a similar position, the adoption of an efficient system of checking the balances left n their charge.

Award of a Wounds Pension to an Officer for an Injury received while acting in a Civil Capacity.

Third Report, 1891, para. 9.
Q. 740–3.

34. The Public Accounts Committee last year reported upon a Wounds Pension which had been granted to Lieutenant Colonel W. Everett, and decided that it could not be allowed as a charge against Army Votes. Your Committee refrain from objecting to the arrangement suggested by the Treasury that no payment made up to 30th June 1891 should be disallowed or recovered, on the understanding that all payments from Army Votes ceased at that date. Your Committee are informed that remuneration will be given to Lieutenant Colonel Everett through another Vote.

STORE ACCOUNTS OF THE ARMY.

Clothing Frauds at Malta.

Q. 758.
Q. 759.
Q. 760, 770.
Q. 775.

35. The Comptroller and Auditor General has recently visited Malta, and made an inspection of the Army Stores Accounts there. His attention was drawn to the large net deficiencies in the Condemned Clothing Account. These were due to extensive frauds by two successive Ordnance Store officers, one of whom had been sentenced to five years' penal servitude for the offence. This man and his predecessor had for some time, with the knowledge of subordinates, been disposing of the clothing, and appropriating the receipts to their own use. Moreover, the officer whose duty it was to verify the stores, on the transfer of the stores from one of these store officers to the other, did not go through the clothing and count it; while they agreed, the one to take over, and the other to transfer, the stores as correct.

Q. 760.
Q. 759.
Q. 761.
Q. 764.

The highly unsatisfactory facts thus brought to light, involving not only the disappearance of by far the greater part of these stores, but also the dishonesty of some officers and their subordinates, and the neglect of duty by another, as well as the revelation of the absence of any adequate system of checks, have led to a detailed examination being made by gentlemen deputed from the War Office. Their report is being acted upon at Malta. But all the matters of account are not yet adjusted; nor is the exact state of the balances in the various Ordnance Stores at Malta ascertained. Till this has been done, the sanction of the Treasury to writing off the deficiencies will not be asked.

Q. 762–3.

Your Committee were further informed that the whole system has been altered, as regards the disposal of old clothing; that the receipts have been secured in the same way as at the Home Stations, and that the Ordnance Stores have been got into a satisfactory condition.

Transfers of Stores between Land and Sea Service.

Q. 748.

36. The Comptroller and Auditor General has called attention to the fact that the vocabulary of stores in use, for the purpose of determining the value of these transfers, is dated 1886, and does not include the prices for articles of recent introduction, and that the difficulties of his Department in checking the accuracy of the cash transactions are consequently increased. Your Committee have been glad to be assured by the Accountant General of the War Office that "the time has come when certainly another review "of the vocabulary should be made."

ARMY (ORDNANCE FACTORIES) APPROPRIATION ACCOUNT, 1890–91.

Modification in Form of Production Voucher.

37. The system of the Ordnance Factories has been that each of their customers pays to them the actual direct and indirect cost of all articles supplied, and that these payments are made by advances.

The Comptroller and Auditor General has reported that, in the production voucher for 1890–91, a modification has appeared, which shows that the services performed on behalf of the colonies, contractors, and others are included among those for the Army, instead of being separate, as in the cases of the Navy and India.

It seems that the War Office advances the money for the Colonies, contractors and others, who pay to the War Office fixed prices, being the estimated instead of the actual cost. The actual cost is paid by the War Office to the Ordnance Factories. And the difference, which your Committee were informed would be a small profit, affects Army Vote 6. Q. 796.

The reasons for admitting this exceptional treatment of certain customers of the Ordnance Factories were explained to your Committee, and appear to be matters of policy, on which they express no opinion. Q. 787, 807. Q. 809–812.

But they note the assurance which Mr. Knox gave that this exception is confined to small orders, and that care is taken, in accordance with the views expressed in a Treasury letter of 15th March last, to charge such prices "as will protect Army Funds from all possible loss arising from "differences between the original estimated cost and the cost finally claimed "by the Factories from Army Funds." Q. 787, 801, 808.

Your Committee agree with the Comptroller and Auditor General that this deviation from the regular system ought to be carefully watched; and they observe that the Treasury have, ever since 1888, advocated uniformity of treatment by the factories of all customers, and have in this instance reluctantly yielded to the War Department on conditions met by the assurances above quoted. Q. 802. Q. 813. Q. 797. Q. 798.

Frauds in the Building Works Department at Woolwich.

38. In this Department the Comptroller and Auditor General's tests of the allocation of wages brought to light frauds which had continued from May 1889 to January 1891, and had amounted to 53*l.* 10*s.* The mode in which a timekeeper of the Department had carried out his frauds, the means by which they could have been rendered impossible, and the system by which the Comptroller and Auditor General suggested that similar frauds should be prevented for the future, are detailed in his Report and in his letter appended to it. Ordnance Factories Appropriation Account, 1890-91, pp. 14, 19 (B. 2).

Mr. Knox assured your Committee that these improvements, similar to the checks already existing in the other factories, are now adopted; and the Comptroller and Auditor General hopes that such frauds cannot now occur. Q. 816. Q. 817.

39. The Treasury have founded on the evidence given before your Committee a letter, dated 5th April, printed in the Appendix, in which it is pointed out that had not certain warnings of the Audit Office been disregarded the fraud would have been discovered earlier, if not in part prevented. App. 11.

Your Committee quote this remark of the Treasury because it illustrates the advantage which Departments might often derive from greater alacrity in attending to points raised by the Comptroller and Auditor General. The assistance afforded by a thorough system of audit deserves a welcome which it does not always receive from those who are responsible for administration.

40. The circumstances under which the Treasury sanction the writing off of the 53*l.* 10*s.* are set forth in the letter of 5th April. App 10.

Expenditure and Receipts in Excess of Estimate.

41. The gross expenditure has exceeded the amount sanctioned by Parliament by 36,722*l.* 8*s.* 10*d.* Q. 832.

The Treasury hold, and your Committee concur, that an excess Vote must therefore be taken. Q. 833.

The Department cannot, according to the rule laid down when Appropriations in Aid were sanctioned, avail themselves of the fact that there is an excess of receipts amounting to 43,242*l.* 19*s.* 8*d.* over the Appropriations in Aid of this Vote shown in the Estimate. Q. 835.

IMPERIAL DEFENCE ACT, 1888.

BARRACKS ACT, 1890.

CHELSEA HOSPITAL.

MILITARY FORCES LOCALISATION.

GREENWICH HOSPITAL.

11 May 1892.

THIRD REPORT.

1892.

THE COMMITTEE of PUBLIC ACCOUNTS have made further Progress in the Matters to them referred, and have agreed to the following THIRD REPORT :—

CIVIL SERVICE APPROPRIATION ACCOUNTS, 1890-91.

CLASS V.

VOTE 4.—CYPRUS (GRANT-IN-AID).

1. YOUR Committee, in the course of their examination of the Civil Service Accounts, and of the Reports of the Comptroller and Auditor General upon them, have had to consider whether it would be possible for them to deal adequately with his Report on the Cyprus (Grant-in-Aid) Vote. That Report is founded on his personal observations during an official visit to Cyprus last year, and contains in its later paragraphs (6–10), and in the letter to the Secretary of State for the Colonies, which is appended to it, numerous remarks on the revenue and administration of Cyprus, which may be held by Parliament to raise questions of great importance to that island, and to the credit of British administration.

Civil Service Appropriation Accounts, 1890–91, p. 420–426.

2. Your Committee are of opinion that they would be going beyond their province if they were to enter upon such an inquiry as a Report of this nature may appear to invite.

At the same time it seems desirable, after receiving evidence from both the Comptroller and Auditor General, and Mr. Fairfield, who attended on behalf of the Colonial Office, to make the following statement to the House of some of the facts that have come under their notice, either in that evidence, or in the Comptroller and Auditor General's Report.

3. That Report contains criticisms on the three main sources of revenue, viz., tithes, land-tax, and customs, and suggests the substitution of some other tax for the present land-tax, and of specific duties for the 8 per cent. *ad valorem* customs.

4. Incidentally "the great backwardness of the island with regard to roads, and the entire absence of railways" are mentioned as being "a bar to anything like complete centralisation of legal business"; and the Comptroller and Auditor General has "been struck by the number of courts, with their establishments of judges and staff, which it has been found necessary to maintain in Cyprus." He notices also the number or Commissionerships.

5. The revenue, during the year 1890–91, he reports as amounting to 194,935 *l.* 14 *s.* 1 *d.* (excluding the Grant-in-Aid), and the expenditure to 107,589 *l.* 3 *s.* 7 *d.* (excluding the Tribute). Thus there was a surplus of 87,346 *l.* 10 *s.* 6 *d.*

6. But sums must be added to the Expenditure side of the Account, in respect of the Tribute to Turkey, amounting to 92,799 *l.* 11 *s.* 2 *d.*, appropriated as follows :—

	£.	*s.*	*cp.*
To the Service of the Turkish Guaranteed Loan of 1855	92,546	8	5
To Turkish Government, Pensions, &c.	111	14	4
To Forced Loan, Double Verghi	141	8	2
	£. 92,799	11 *s.*	2 *d.*

The Comptroller and Auditor General's Report sets forth the Paymaster General's Account in respect of the Tribute for 1889–90, showing payments out of the Receipts from Cyprus, for Interest on the Imperial Guaranteed Loan of 1855, amounting to 81,752 *l.* 11 *s.* 2 *d.*, and showing a balance in hand on 31st March 1891, of 66,622 *l.* 1 *s.* 10 *d.*

The convention or treaty under which Cyprus is administered secures to the Government of Turkey this Tribute; and it is applied on behalf of Turkey for the service of the Turkish Imperial Guaranteed Loan of 1855. Q. 1370.

7. To the Receipts on the other hand, must be added the Grant-in-Aid voted by Parliament for 1890–91, of 35,000 *l.* This grant has varied in amount as follows: 1878–79, 8,000 *l.*; 1879–80, 13,083 *l.*; (out of a Grant of 26,000 *l.* the balance was repaid); 1880–81, 20,000 *l.*; 1881–82, 78,000 *l.*; 1882–83, 90,000 *l.*; 1883–84, 30,000 *l.*; 1884–85, 15,000 *l.*; 1885–86, 15,000 *l.*; 1886–87, 20,000 *l.*; 1887–88, 18,000 *l.*; 1888–89, 55,000 *l.*; 1889–90, 45,000 *l.*; 1890–91, 35,000 *l.*; 1891–92, 10,000 *l.* Q. 1373-7

In the year 1892–93 no Vote is asked for, and the Grant in Aid ceases. Q. 137

8. A statement of the Revenue and Expenditure of Cyprus from 1878 until the present time has been furnished to your Committee by the Comptroller and Auditor General, and is printed in the Appendix. App.

9. The Comptroller and Auditor General concludes his statement of "questions of more immediate importance," in his letter to the Secretary of State, dated 2nd January 1892, as follows: "Conceiving as he does that "the scope of his comments is primarily limited to questions arising out of "the accounts, he hesitates to touch upon matters not immediately within his "purview, although his visit has naturally and necessarily resulted in the "acquisition of information, which may at any time require to be re-con-"sidered in its bearing upon the receipts and expenditure of the island." Q. 1366.

10. Your Committee have been informed, on behalf of the Secretary of State, that he has referred to the Governor of Cyprus the Comptroller and Auditor General's suggestions upon the accounts and the revenue; that there has been some delay, owing to the recent appointment of a new Governor; and that the points raised are admitted to be important, and to deserve special attention. Q. 1379–82.

Your Committee have been glad to receive these assurances, and to observe that Lord Knutsford's thanks for the Comptroller and Auditor General's "valuable observations and suggestions" were expressed to him in a letter of 15th January last.

11. In accordance with the rule which your Committee are careful to observe, they abstain from expressing any opinion on points of general policy or of Colonial administration, which are beyond the strict province of accounts and of audit.

At the same time, they are unable to overlook two consequences of the discontinuance of the Parliamentary Vote, namely, first, that the special occasion for annually considering questions relating to Cyprus in Committee of Supply has disappeared; and secondly, that, after next year, unless need should arise for renewed Grants-in-Aid, there will be no accounts relating to Cyprus to come before the Public Accounts Committee.

Your Committee cannot, therefore, allow the opportunity now afforded to them to pass without calling the special attention of the House to the Comptroller and Auditor General's Report, in the hope that the whole subject may receive consideration.

24 May 1892.

FOURTH REPORT.

1892.

THE COMMITTEE of PUBLIC ACCOUNTS have made further progress in the matters to them referred, and have agreed to the following FOURTH REPORT:—

CIVIL SERVICE APPROPRIATION ACCOUNTS.

CLASS I.

Q. 1206–7; 1201. Q. 1208–1211; 1218, 1226–8.

1. On many votes in this Class, the Comptroller and Auditor General has noticed that cases have occurred of expenditure incurred for new works, for which no provision had been made in the Estimates.

While your Committee recognise the fact that every new work which it may prove necessary to undertake during the year cannot be foreseen when the Estimates for Public Works and Buildings are framed, they are of opinion that these deviations from the year's programme laid down in the Estimates need to be carefully watched. The Treasury sanction, which has in all such cases to be obtained, is doubtless not lightly given. It should be reserved for cases of clearly-proved necessity, where public interests would suffer if the works were postponed for the purpose of obtaining Parliamentary sanction by means of a vote in Committee of Supply.

Q. 1203–4.

CLASS II.

VOTE 17.—MERCANTILE MARINE FUND.

Q. 1391. Q. 1393.

2. During the year 1890–91, a further improvement occurred in the state of this Fund. The surplus on 31st March amounted to 46,319 *l.* 3 *s.* 4 *d.* in 1891, as compared with 21,306 *l.* 8 *s.* 11 *d.* in 1890. Half the debt of 200,000 *l.* to Greenwich Hospital was paid in October and November 1891.

Your Committee were, however, informed by Mr. Stoneham that further repayments of this loan cannot at present be undertaken, as the fund has passed through a period of depression, though it is now recovering.

Q. 1392.

2nd Report, 1891, para. 18. Q. 1398. Q. 1400.

3. Last year the Public Accounts Committee remarked that payments to a shipowner for the passage home of his own shipwrecked seamen, in another vessel owned by him, could not have been within the intentions of the authors of the Merchant Shipping Act.

Pending the new legislation which is admitted to be necessary to amend the Act, the Board of Trade, have decided, in such cases, to pay only at half the rate which has hitherto prevailed.

Q. 1399.

4. Your Committee were informed that, in the opinion of the Board of Trade, the law should throw the expenses of repatriation on the owner.

Q. 1428–40.

5. Your Committee concur in that opinion, and in considering that the same rule should apply where the crew of a yacht are wrecked and then brought home. The owner of the yacht should be liable for the expense. A case of this kind, where, however, the owner of the yacht has not yet paid this expense, is reported upon by the Comptroller and Auditor General. Your Committee trust that the money will be recovered.

CLASS III.

VOTE 3.—SUPREME COURT OF JUDICATURE.

2nd Report, 1891, paras. 21, 22. Q. 1245–46. Q. 1248.

6. Your Committee are glad to learn that points which, in the opinion of the Audit Office and the Treasury, have long called for reform, and on which the Public Accounts Committee have reported, have been settled by (*a*) the establishment of a General Scrivenery Department for the Royal Courts of Justice, (*b*) the abolition of the objectionable practice of "farming out" work in the Chancery Registrar's Office, and (*c*) the issue of an Order regulating the travelling expenses of all Masters and Visitors in Lunacy.

VOTE 8.—REFORMATORY AND INDUSTRAL SCHOOLS, GREAT BRITAIN.

7. Your Committee desire to call attention to the following statement of the Comptroller and Auditor General, in his Report on this Vote: "In "the continued absence of legislation on the subject of parental contributions, "the desirability of which was strongly urged in the 24th paragraph of the "Second Report of the Committee of Public Accounts, 1891, no investigation "has yet been made by my Department as to their recovery." Civil Service Appropriation Account, 1890–91, page 239, para. 4.

Without repeating the reasons which were stated by the Public Accounts Committee, in their Report of last year, just quoted, your Committee take this opportunity of again noticing the urgent need of legislation upon the various subjects connected with the expenditure on Reformatory and Industrial Schools, which were reported upon by the Royal Commission in 1883. Q. 1251.

VOTE 15.—SUPREME COURT OF JUDICATURE AND OTHER LEGAL DEPARTMENTS IN IRELAND.

8. The Comptroller and Auditor General's desire to check the accuracy of the amounts brought to account under this Vote as extra receipts was frustrated by the reply from the Land Judges' Office, to the effect that the calculation of the Duty receivable under the Statutes was a judicial act. Your Committee agree with the Comptroller and Auditor General that this calculation cannot be held to be a judicial function. They trust that every information needed by the Comptroller and Auditor General for the purposes of audit will in future be afforded to him. Q. 1256–7.

CLASS IV.

VOTE 1.—PUBLIC EDUCATION, ENGLAND AND WALES.

NINEPENNY FEE.

9. Last Session the Public Accounts Committee, upon the Vote for Education, Scotland, fully considered and reported upon the question of the proper interpretation to be put—in the light of an opinion given by the Law Officers of the Crown—upon the limitation of the ordinary payments in respect of the instruction in "elementary schools" from each scholar. The limitation is that these ordinary payments are not to "exceed ninepence "a week;" and it is contained in Section 3 of the Elementary Education Act, 1870. 2nd Report, 1891, paras. 26–40.

The Report of the Public Accounts Committee on this subject last year contained the following recommendation :— *Ibid.*, para. 39.

"Finally, your Committee recommend that, so long as the law remains in "its present form, a rule should be adopted that, after the actual weekly "equivalent for the quarterly fee has thus been ascertained, no school shall "be eligible for grants at least two-thirds of whose scholars do not pay fees of "9 *d.* or less per week. And the attendant circumstances should be considered "before a grant is made to schools where any children pay more than "9 *d.*, or any considerable number are said to pay exactly 9 *d.* It need hardly "be added that the facts obtained by the Department to guide them in "applying this rule should in every case in which a grant is made be available "for the Comptroller and Auditor General when he examines the payments."

10. The Education Department accepted this ruling as applicable to England and Wales.

11. To carry this into effect, the following sentence has been introduced in Article 3 of the Code (1892): "But if more than one-third of "the scholars pay fees exceeding ninepence a week the 'ordinary payment' "will, as a rule, be considered to exceed ninepence a week."

12. The Comptroller and Auditor General in his Report has taken exception to the words "as a rule," because they would enable the Department, at its discretion, to set aside the provisions of the law, as now interpreted and defined, and to render the action of the Audit Department nugatory.

Your Committee understand that the Treasury agree with this contention, and hold that anything like a wide discretion makes it almost impossible for an audit to be properly conducted. Q. 1279.

13. Mr. Kekewich, in the evidence which he gave before your Committee, stated that, in conceding that as many as one-third of the scholars might Q. 1267.

pay fees of more than 9 *d.*, the Public Accounts Committee had stretched the point even further than he liked. For his part, he would have been quite content with 25 per cent., and the addition of the words "as a "rule;" he objected to a hard-and-fast rule, because of the hardship to a school that fails to satisfy the condition by a small fraction; he admitted that it is quite impossible to make a strict audit if the words "as a rule" are put in; but he contended that it is not desirable or necessary to have a strict audit, and that Parliament never intended that a strict audit should be applied, the definition being very vague throughout.

Q. 1268.

Q. 1281.

14. Thus the Treasury, the Education Department, and the Comptroller and Auditor General apparently are agreed that the words "as a rule," by introducing departmental discretion, defeat audit.

Supra, para. 9.

15. Last year's Report of the Public Accounts Committee contemplated a strict audit, as will be seen from the closing words of the passage quoted above.

And the intention of the Committee in stretching the point, so as to draw the line as high as one-third of the scholars, was to fix an absolute maximum.

Your Committee cannot recognise the introduction of the words "as a "rule" as consistent with that intention, or with the necessity which, in their opinion, exists for a strict audit.

Q. 1308.

16. They are glad to learn from Mr. Kekewich that he sees no reason against the suggestion that schools, where fees above 9 *d.* are charged, should be warned by circular not to approach too near the limit of 33 per cent., lest by passing it they should cease to be "elementary schools" within the definition, and should lose the grant.

Q. 1289-90.

17. If a further safeguard against this danger be needed, your Committee suggest that in the Code the 25 per cent. limit preferred by Mr. Kekewich, with the words "as a rule," should be laid down, with the addition of a warning that in no case can a school be recognised as an "elementary school" where more than a third of the scholars pay fees exceeding 9 *d.* a week.

Fees for Books and School Material.

18. The Comptroller and Auditor General reports on a case where nearly all the scholars paid 9 *d.* a week, and in addition 3 *d.* a week each to cover the expenses of books and other school material, the total average fee being thus 11·7 *d.*

Civil Service Appropriation Accounts, page 307, para. 3.

His view is that, while it is, on the one hand, admissible to exclude from the 9 *d.* limit payments for purchases of books bought at irregular intervals from managers by scholars, as individual property; on the other hand, compulsory weekly or quarterly charges for the use of school books or material are clearly on the same footing as any other charges for instruction, and must be included among the "ordinary payments in "respect of the instruction, from each scholar," which, under the Education Act of 1870, Section 3, are not to "exceed 9 *d.* a week."

Q. 1309.

19. Your Committee share this view, and are glad to note that the Education Department have agreed to include such charges in the 9 *d.* limit, in cases where the charge is imposed upon the scholar as a condition of admission to the school.

Q. 1310–11.

20. In amending the Code to carry this decision into effect, the words "as a rule" have, however, been inserted. They appear to be open to similar objections to those explained in preceding paragraphs of this Report. Your Committee were glad to be assured by Mr. Kekewich that he did not attach much importance to them, and that the suggestion that they should be omitted would be considered.

Paras. 12, 14, 15.

Q. 1313.

Vote 9.—Public Education, Scotland.

Unagreed Case.

21. In the case of the Musselburgh Grammar School, the Comptroller and Auditor General raised the question whether, while the same fees continue to be charged in all standards, a grant can be received from the money intended to be devoted towards relief from the payment of fees.

The Scotch Education Department thereupon drew up a case and submitted it to the Scotch Law Officers, who decided that the grant was warranted by the Articles of the Code, and that these articles were not *ultra vires*.

Mr. Craik admitted, on behalf of the Department, that on such occasions the case submitted should be a joint or agreed case. Q. 1450.

NINEPENNY FEE.—LEGAL CASE.

22. On the grant for the Leith Burgh Academy Public School, the Comptroller and Auditor General raised the important question whether the grant towards relief of fees should not be added to such fees as are still actually payable by the scholar, in order to determine whether the 9 *d.* limit has been exceeded. Q. 1451

A case was agreed upon, and the purport of the opinion of the Scotch Law Officers upon it was stated to your Committee. Q. 1455.

The result is that, according to that opinion, Scotch schools may charge fees up to the 9 *d.* limit, plus the fee grant. Q. 1453.

23. Your Committee regret that on a point of such importance the opinion of all the Law Officers of the Crown was not taken. That course had been pursued when the question arose in Scotland of the interpretation to be put upon the Statute imposing the 9 *d.* limit. The Lord Advocate is a member of the Committee of Council for Education for Scotland. Your Committee advise that in important questions affecting that Department, and especially in those where a question of a somewhat similar nature may arise in England, the English Law Officers also should be consulted.

24. Notwithstanding the interpretation which the Scotch Law Officers have put upon the words of the Statute, your Committee doubt whether the practice of taking no account of the grant towards the relief of fees, in determining whether the 9 *d.* limit has been exceeded, is in harmony with the intentions of Parliament. And they suggest that, if the Scotch Law Officers' opinion is upheld, legislation is needed to insure that the grant given by Parliament for the relief of fees shall really accomplish the purpose of reducing the charge upon parents.

FEES FOR BOOKS AND SCHOOL MATERIAL.

25. In reporting upon the Public Education (England and Wales) Vote, your Committee have stated that they share the view of the Comptroller and Auditor General that, "while it is, on the one hand, admissible "to exclude from the 9 *d.* limit payments for purchases of books bought at "irregular intervals from managers by scholars, as individual property; on "the other hand, compulsory weekly or quarterly charges for the use of "school books or material are clearly on the same footing as any other "charges for instruction, and must be included among the 'ordinary "payments in respect of the instruction, from each scholar,' which, under "the Education Act of 1870, Section 3, are not to 'exceed ninepence a "week.'" *Supra*, para. 19. *Supra*, para. 18.

Your Committee have further reported that the English Education Department have agreed so to include such charges, in cases where the charge is imposed upon the scholar as a condition of admission to the school. *Supra*, para. 19.

26. Article 6 (d) of the Scotch Code should, in the opinion of your Committee, be altered to bring it into harmony with these decisions.

27. There is on this point no difference between the law in the two countries; and the evidence of Mr. Craik shows that what he desires is a different and more elastic law with respect to fees from that which now applies to England and Scotland alike and imposes the 9 *d.* limit. Q. 1459-92. Q. 1482-6.

Your Committee adhere to the view that, under the present law, deductions cannot be made from the school fees for any weekly or quarterly compulsory charges for books or materials, either in England or Scotland.

CLASS V.

Vote 1.—Diplomatic and Consular Services, Compassionate Gratuities.

28. It appears, from the Report of the Comptroller and Auditor General on this Vote, that two Compassionate Funds have been established, under the Superannuation Vote for 1888–89, and under the Vote for the Diplomatic Services, 1890-91. He points out that, to the extent covered by the
Q. 1501–3. funds in question, discretionary power, which it was the object of the Superannuation Act, 1887, to render unnecessary, has been revived in the case of the Treasury and in that of the Foreign Office.

The question arises whether the more regular course would not have been to ask Parliament for legislation amending the Superannuation Act, so as to remove any difficulty which may have existed in dealing with such cases as those which are now the subject of gratuities under these two Compassionate Funds.

29. Your Committee received some evidence on the subject of a gratuity of 85 *l.*, granted out of the Diplomatic Service Compassionate Fund to a late Chancery Messenger and boatman at Her Majesty's Legation at Lisbon.
Q. 1504–20. The gratuity is granted for three years, and will be renewed, unless there are any special circumstances to cause the Secretary of State to exercise his discretion of not renewing it.

30. Your Committee are of opinion that cases of this kind should be met by legislation, rather than by the establishment of a discretionary compassionate fund of this character by means of the Estimates.

General Consular Service.

31. In the course of his visit of inspection to certain of the Mediterranean Stations during the later months of last year, the Comptroller and Auditor General noticed, among other matters, three important points upon which he communicated with the Foreign Office.

Q. 1522–30. 32. On the first two points, namely, that steps should be taken to show all *ex-officio* transactions of Consular Officers, either in the accounts, or by a statement appended to them, and that the safeguard of the Stamp system should be applied to judicial as well as to Consular transactions, your Committee are glad to learn that the Foreign Office are willing to carry out his recommendations.

Q. 1531–33. 33. The third point urged by the Comptroller and Auditor General was the importance of a check which would enable the Foreign Office to obtain independent evidence of the stated balances of Stamps at the various Vice-Consulates, with a view to preventing misappropriation of public money received by Consular Officers or their subordinates, and to prevent the loss which may arise through an ommission to issue and cancel stamps equivalent in value to the money paid.

Your Committee are of opinion that it is desirable that some check should be introduced. The mere adoption of the Stamp System is not a sufficient safeguard without such a check.

Q. 1534-90; 1563–64. 34. An illustration of this fact will be found in the evidence given to your Committee with respect to the case of the Vice-Consulate at Goletta, the port of Tunis, where the practice appears to have prevailed of receiving
Q. 1755–58. money from shipping masters without placing stamps upon the documents which were issued. They were sealed with the Consular Seal, which was sufficient for the purpose of the shipping masters. And it is apparent, from the evidence, that, although some inquiry had been made by the Consul, no
Q. 1537–38; 1560–62; 1753–54. sufficient check exists to secure the issue of the requisite stamps by the Vice-Consul or his subordinates. Your Committee trust that the whole subject will be carefully considered at the Foreign Office and the Treasury.

CLASS VII.

Vote 5.—Pleuro-Pneumonia (Grant-in-Aid).

35. The Accounting Officer included in the expenditure for the year a sum of 45,000 *l.* which was not paid to the Cattle Pleuro-Pneumonia Account at the Bank of England within the year 1890–91. Q. 1346.

The Comptroller and Auditor General has no option, under the Exchequer and Audit Act, and has been bound to report that this sum did not actually "come in course of payment" within the year, and that it must therefore be surrendered to the Exchequer. Q. 1347.

36. At the same time, he has pointed out that the 2nd Section of the Contagious Diseases (Animals) Pleuro-Pneumonia Act, 1890, directed that the whole of the sums granted by Parliament for this service should be paid to the Cattle Pleuro-Pneumonia Account. Civil Service Appropriation Accounts, 1890-91, page 473, para. 3, 53 & 54 Vict. c. 41.

Mr. Hamilton, on behalf of the Treasury, has pressed this point further, urging in his evidence, and in a Memorandum printed in the Appendix, that to pay the money to the Exchequer would, for this reason, be irregular. Q. 1346. App. No. 2.

He has also argued that this grant was designedly made a Grant-in-Aid in order that what was not spent in one year might be available for the service of the subsequent year or years, and that thus the charge on the taxpayer might be an even charge.

He points out that a Grant-in-Aid differs from an ordinary grant, in that the Accounting Officer has only to produce proof that he has paid over the amount within the year to the person responsible for the service, instead of the proof required in the case of an ordinary grant of its actual expenditure within the year.

He submits that the obligation to surrender the 45,000 *l.* should, under the special circumstances, be dispensed with; as it is evident that there has been no intentional evasion of the Exchequer and Audit Act, but simply an oversight of the Accounting Officer, who failed to direct the transfer of the balance of the grant in 1890–91, viz., 45,000 *l.* from his Vote Account to the Pleuro-Pneumonia Account at the Bank of England by the 31st March 1891.

37. Your Committee feel considerable difficulty in giving any sanction to a course which is admitted by Mr. Hamilton not to be in accordance with a strict construction of the Exchequer and Audit Act.

But they cannot resist the arguments summarised in the foregoing paragraph. There does not appear to be any reason to fear that a similar case will again occur, or that the course now adopted will be drawn into a precedent. Para. 36.

Recognising the difference between this Grant-in Aid, under a special Act of Parliament, and an ordinary grant, your Committee see no sufficient reason for insisting on the alternative, namely, the introduction of a Supplementary Estimate for 45,000 *l.* this year, to be followed by the surrender of the same amount from the Pleuro Pneumonia Account to the Exchequer.

38. Under the exceptional circumstances of this particular case, and seeing that your Committee are satisfied that the actual payment from one Account to the other was omitted by oversight, the sum of 45,000 *l.* may be admitted as a charge against the year 1890-91.

General Remark on Civil Service Appropriation Accounts.

39. Your Committee received evidence on a number of points, in the Civil Service Accounts, on which they have not thought it necessary to Report, further than by noticing them in this general paragraph. Your Committee trust that the remarks of the Comptroller and Auditor General in his Reports on these points will receive attention. If necessary, he will doubtless report upon them again in a future year. Q. 1220–1225. Q. 1250. Q. 1316 17. Q. 1318. Q. 1343–5. Q. 1358.

REVENUE DEPARTMENTS.

Vote 3.—Post Office.

Civil Service Certificates.

2nd Report, 1891 para. 47.

40. The Comptroller and Auditor General again reports as irregular the payment of salaries to certain Second Division Clerks who have been promoted to what are technically called "Staff Appointments," without first obtaining fresh Civil Service certificates. He refers to the decision of the Committee of Public Accounts of last Session, in the case of the salaries of clerks similarly promoted, that "unless certificates are obtained in "these cases the payments cannot be allowed."

The Public Accounts Committee last year based this decision upon a statement of the Civil Service Commissioners that "as no Clerk of the "Second Division can be promoted or transferred to any situation outside of "that division (not being included in Schedule B. of the Order in Council of "4th June 1870) without a fresh certificate from this Board, such certifi- "cates are required" in these two cases. The Committee further reported as follows: "The evidence offered on behalf of the Postmaster General "failed, in your Committee's opinion, to meet this authoritative statement." They were informed, on the part of the Treasury, that "it is the usual, if "not the invariable rule, that a new certificate is required on an appointment "of that nature (*i.e.* a staff appointment)' but the conditions which the Civil "Service Commissioners would attach with regard to the fresh certificate are "matters of arrangement between themselves and the Postmaster General, "and the Treasury.'"

Q. 1073–75, 1080; 1085–89.

41. Your Committee examined Mr. Joyce, of the Post Office, at some length upon the whole subject; they received evidence also from Mr. Hamilton of the Treasury, and from the Comptroller and Auditor General.

Q. 1107.

Mr. Joyce was unable to point to any words in the Order in Council exempting staff appointments from the general rule as to promotion from the Second Division. Mr. Hamilton stated that "the view the Treasury

Q. 1076, 1130.

"have taken is that Second Division Clerks promoted to higher clerkships "should obtain fresh certificates." He added that the Treasury "have been

Q. 1076.

"in communication recently with the Civil Service Commissioners with a "view to the adoption of a method of procedure, as little onerous as possible "to the Post Office, which would be applicable to all cases of promotion of "Second Division Clerks;" and he pointed out that "going before the Civil "Service Commissioners to obtain a fresh certificate does not necessarily in-

Q. 1099.

"volve a second examination; that is a matter entirely for their discretion." The Comptroller and Auditor General, after hearing Mr. Joyce's evidence,

Q. 1091.

stated that his opinion remained the same, namely, that a fresh certificate in such cases is necessary.

42. In his Report he stated that the subject requires, in his opinion, full inquiry and an early settlement. Your Committee share this view, and hope that, by an interchange of opinion between the Post Office, the Treasury, and the Civil Service Commission, a settlement may be effected.

The Comptroller and Auditor General, the Treasury, and the Civil Service Commissioners appear to your Committee to have been bound to hold that promotions from Second Division Clerkships have been irregular when fresh Civil Service Certificates have not been obtained. Nor is any sufficient reason forthcoming why rules which apply to the Civil Service generally should not be binding on the Post Office. But your Committee trust that, within such rules, arrangements may be made to meet any just requirements of the Post Office, if these are discussed in a practical manner between that Department and the Treasury, and the Civil Service Commission.

43. Your Committee made some inquiry into two cases of promotion, one of a Sorting Clerk at Dundee, the other of a Postal Clerk at Birmingham, to Surveyor's Clerkships. The Comptroller and Auditor General has reported that a rule approved by the Treasury required that such clerkships should be filled "by selection from the clerical staff of any depart-"ment in the Metropolitan Offices." The evidence which your Committee received, in their judgment, confirms the Comptroller and Auditor General's opinion that this rule would not, under any circumstances, admit of the appointments in question. Q. 1134–41.

Clerks in Charge.

44. Explanations were offered to your Committee of a peculiar system which prevails in the Post Office for the payment of Provincial Clerks when in temporary charge of country post offices. The Comptroller and Auditor General has reported that, in certain cases which have been brought to his notice, the clerk in charge receives not only the full pay of the duty which he temporarily vacates, and for which a substitute is also paid; but in addition, he receives the salary and allowances of the Postmaster for whom he is acting, as well as a subsistence allowance of 7*s.* 6*d.* a day; and he adds that he cannot think that it has been the intention of the House of Commons that one officer should receive the full salaries and emoluments of two posts at the same time, in addition to a special subsistence allowance. Q. 1142–48.

The evidence given on behalf of the Treasury shows that they are opposed to the double-payment system, though they admit the existence of certain difficulties explained by Mr. Joyce. Mr. Hamilton suggested that the natural course would be to provide that, when a clerk is placed in charge of another post office, he should continue at his own rate of salary, and be paid any reasonable expenses out of pocket to which he may be exposed by temporary removal from one place to another, including expenses in connection with the bond which he has to provide. Q. 1149. Q. 1149.

Your Committee were assured by Mr. Joyce that the Post Office would be ready to consider these suggestions. And your Committee hope that some scheme may be arranged with the Treasury which will substitute for the present anomalous system a more defensible mode of payment. Q. 1150. Q. 1158.

Post Office Savings Banks.

45. It appears that a grant of an immediate increment of 10*l.* to a clerk upon promotion was contrary to certain rules laid down by the Treasury. The Comptroller and Auditor General took exception to the payment, for want of Treasury authority. Your Committee understand that the Post Office will again present the case to the Treasury for their reconsideration. Q. 1159. Q. 1164–65.

Vote 5.—Post Office Telegraphs.

46. In the cases of the continued employment of Messrs Claydon and Watkins, telegraphists, formerly in the service of the Submarine Telegraph Company, without Civil Service Certificates, it appears that the faith of the Government is pledged. Your Committee trust that, under the exceptional circumstances of these cases, the Treasury will be able to remove the irregularity to which the Comptroller and Auditor General calls attention. Q. 1171–83. Q. 1184

Post Office Telegraph Capital Account.

47. This Capital Account is now closed. The Account for 1890–91, which is the last which will come before Parliament, contains a statement of receipts and expenditure from the commencement to 31st March 1891, and an explanation of the surrender of the balance which was paid over to the National Debt Commissioners in August 1891.

ACCOUNTS OF THE ORDNANCE FACTORIES, 1890–91.

Unsettled Questions.

48. The Comptroller and Auditor General has again this year called attention to the continued delay in the presentation of the Report of the Departmental Committee appointed by the Secretary of State for War in
Q. 1594–96. February 1890, to investigate certain matters relating to the Factory Accounts; and he points out that inconvenience is caused by the state of suspense in which the numerous questions raised by his Department are thus left.

Q. 1594. The Director General of the Factories has informed your Committee
Q. 1595. that the scope of the investigation has much increased as time went on, but that the work is now practically completed.

Your Committee trust that there will be little or no further delay in completing the departmental inquiry.

Royal Laboratory (Piecework Payments).

49. An important question has been raised this year by the Comptroller and Auditor General with regard to the system under which piecework has been paid for at certain shops at the Royal Laboratory.

Q. 1597. It appears that, while the Superintendent fixed the full price to be paid for completed articles, it was left to the foreman of shops to distribute at
Q. 1599. discretion, in sub-piecework prices, the sum sanctioned as the "official" price.

It is admitted that a margin of difference existed between the official price and the aggregate of the sub-piecework prices, which heretofore has
Q. 1597. remained not fully accounted for. And your Committee have been informed by the Director General that this margin goes, or used to go,
Q. 1600. towards paying for defective work, and also for paying labourers and others whose wages could not be charged directly to specific work. But it
Q. 1601. is acknowledged that it was very difficult to check the allocation of the foreman, and, generally, that the system was a very bad one.

Q. 1604. It has now been decided to alter the system altogether, and the work will all be done by single piecework.

The Comptroller and Auditor General will, no doubt, in another year be able to state whether the new system adequately meets the requirements.

Building Works Department.

Q. 1609–12. 50. Your Committee learn with satisfaction that it has been decided by the War Office to institute a Capital Account for the Works Department. This, it may be presumed, will lead to greater exactness in arriving at the amounts to be levied for depreciation of plant, &c., in the Department.

Inspection Department.

Q. 1615. 51. Your Committee are informed that the War Office at present entertain the view that, where any "manufacture," as distinguished from "repairs," actually takes place under the control of the Inspection Department, accounts should be kept by which it should be possible to follow the cost results.

Q. 1617. As this question, whether accounts of the cost of repairs should not also be kept, affects not only Woolwich Dockyard but also the Ordnance Store Establishments at Portsmouth and Devonport, it should be further considered as a whole.

Comparison of Factory Cost with Contract Payments for Similar Articles.

Q. 1634. 52. The Comptroller and Auditor General has this year, for the first time, caused a comparison to be worked out between the cost results of the Ordnance Factories and the prices paid to contractors for similar articles; and has furnished schedules embodying the results to the War Office.

Q. 1636. Your Committee are informed by the Director General of the Factories that these schedules are still under consideration.

ACCOUNT OF THE ARMY CLOTHING FACTORY, 1890–91.

53. It has been explained to your Committee that certain inaccuracies in the Statements of Accounts of the Clothing Factory are in course of adjustment, and will be guarded against in future ; and that the larger questions, affecting more or less the details of the Accounts, are under consideration with a view to settlement. Q. 1637. Q. 1639. Q. 1640, 1648.

IMPERIAL DEFENCE ACT, 1888 (PORTS AND COALING STATIONS).

54. The Comptroller and Auditor General has stated in his Report upon this Account that it includes a sum of 12,325 *l.*, added to the amount provided under Sub-Head 3 for the contemplated expenditure upon Barracks at Coaling Stations. He also raised the question whether the foot note to the Second Schedule, under which this has been done, does not require to be supplemented by some Parliamentary sanction of a more authoritative form.

Your Committee are informed that the War Office considered this to be a legal point on the interpretation of the Act, and referred it for the opinion of the Law Officers of the Crown. The Law Officers have held that these credits, derived from Colonial contributions and the proceeds of sales of lands, can be taken to supplement the amount stated in the Act. Q. 842.

This opinion had not been communicated to the Comptroller and Auditor General, or to the Treasury, who were consequently unable to express their views upon it. Q. 843. Q. 845.

55. At a later stage of the proceedings of your Committee, a Treasury Paper was handed in. In this letter it is stated that the question at issue "is one of financial importance, and my Lords cannot, in such circumstances, "be bound by the opinion of counsel given upon a case not drawn in concur- "rence with them, and not communicated to them beforehand. They do not "think that the case states the points fully, and they cannot, therefore, "accept the opinion of the Law Officers as conclusive." App. No. 1.

Your Committee express no opinion on the legal question. They desire, however, to record their concurrence in the view of the Treasury, that a case which raised a technical and difficult financial question, and not merely a point of law, should have been submitted to them before it went to the Law Officers. Q. 1650.

56. Your Committee also concur in the view of the Accountant General of the Army, and of the Comptroller and Auditor General, that some regard should be had to the limit of time shown in the Second Schedule of the Imperial Defence Act ; and that, now that the question of urgency is at an end, the expenditure for barracks should no longer fall upon this loan but be borne by Army Votes after the termination of the present financial year. Q. 1657. Q. 1663.

CONSOLIDATED FUND.

57. The Comptroller and Auditor General has called attention to the payments made to the Bank of England for the management of the Unredeemed Debt in respect of annuities payable by one Government Department to another. The amount thus paid is apparently about 11,000 *l.* a year, although the duties of the Bank in regard to such annuities are apparently confined to the simple transfer of the several amounts once a year from one account to another.

Your Committee observe that in a letter from the Treasury, dated 14th December 1891, to the Comptroller and Auditor General, it is stated that this point to which he has called attention "will be taken into account in "any new arrangement which my Lords may propose to Parliament, and "about which they hope to make a proposal next Session."

Q. 1665. Your Committee have been further informed by the Treasury, that proposals founded on the Report of a Committee, which has had under its consideration the general question of the arrangements between the Bank of England and Her Majesty's Government, will probably be submitted to Parliament during the present Session.

Under these circumstances your Committee abstain from entering more fully into this question.

CIVIL CONTINGENCIES FUND.

TREASURY CHEST.

LOCAL LOANS FUND.

WOODS, FORESTS, AND LAND REVENUES.

Farms in Hand.

58. It appears from the Report of the Comptroller and Auditor General that the accounts of the Receipts and Payments in respect of three farms in hand have been rendered in such a form that he is unable to ascertain whether the farms in question have been worked at a profit or at a loss.

Q. 1742-3. The Treasury having promised to inform your Committee whether these farms have been re-let, and whether they are paying, a Paper has been

App. No. 4. handed in, which is printed in the Appendix, and states that there have been no re-lettings since 31st October 1890, and that the net profit since these farms were taken in hand up to that date was about 200 *l.*, allowing for value of stock and capital expenditure.

With regard to the form of these accounts, your Committee are clearly of opinion that it should be so amended as to enable the Comptroller and Auditor General, in similar cases, to state the facts as regards farms in hand for the information of Parliament.

App. No. 4. The Paper in the Appendix gives some information as to the system on which the Accounts of Farms in Hand are kept. It seems to have been settled with the Treasury in 1885.

NAVAL DEFENCE ACCOUNT, 1890-91.

Purpose I.

Provision of Money to meet Expenditure on Contract Vessels under the Naval Defence Act, 1889.

Comptroller and Auditor General's Report, para. 3. 59. The attention of your Committee has been drawn to the fact that the expenditure in connection with the Contract Vessels building under the Naval Defence Act, 1889 (Purpose I.), has, in the year 1890–91, been

Q. 1759. largely in excess of the annual sum specifically charged on the Consolidated Fund, and that a sum of 696,000 *l.* was borrowed under Section 2 (4) of the Act to meet, in part, the deficiency.

In addition to this sum, the Treasury allowed the unexpended balances upon Purposes II. and III. of the Act, brought forward from 1889–90, and amounting to 379,999 *l.* 11 *s.* 6 *d.*, to be temporarily used for Purpose I.; and

Q. 1761. a further sum of 68,521 *l.* 5 *s.* 10 *d.* was advanced from current Navy Balances.

The Comptroller and Auditor General has pointed out that these temporary advances were not strictly regular according to the terms of the Naval Defence Act. But the employment of available balances in

Q. 1759. such a case is held by the Treasury to be the best course in the interests of

Q. 1760-62. economy; and, under the circumstances, it appears to your Committee to have been justified.

PURPOSE II.

EXPENDITURE FOR SURVEYING, EQUIPPING, AND COMPLETING CONTRACT VESSELS IN HER MAJESTY'S DOCKYARDS.

COPPER SHEATHING.

60. Your Committee have considered the circumstances under which a sum of 1,700 *l.* has been charged to Purpose II. (Dockyard Shipbuilding), in respect of copper issued from dockyard stores for the keels of certain vessels still in the contractor's hands. Q. 1768.

The information at the disposal of the Comptroller and Auditor General did not, in the first instance, enable him to concur in the Admiralty view that this sum was a proper charge to Purpose II.; but the evidence of the Inspector of Dockyard Accounts tends to show that the case is peculiar. Comptroller and Auditor General's Report, para. 9.

While the coppering of contract vessels, as a whole, would be done at Her Majesty's Dockyards after delivery, it has been considered desirable by the Admiralty to have a comparatively small portion of the work carried out whilst the vessels are still on the contractor's premises; dockyard copper being, in accordance with the contract, supplied by the Admiralty, but put on by the contractor. Q. 1768. Q. 1770.

This explanation appears to show that the expenditure in question can properly be charged to Purpose II.

FIRST FITTING STORES.

61. The Comptroller and Auditor General has raised in his Report an important question as to an alteration in the incidence of charge for the First Fitting Stores of dockyard-built ships during the currency of the Naval Defence Act, which has retrospective effect. Para. 10.

By this alteration the charges against the provision of 8,650,000 *l.*, fixed by the Act as the total expenditure for the purpose of dockyard shipbuilding, were substantially lessened; and he held it important to ascertain that the altered system of charging the value of First Fitting Stores conformed to the basis upon which such part of the 8,650,000 *l.* as related to these stores was originally estimated. Q. 1779.

Your Committee are informed that, "so far as the First Fitting Stores "are concerned, that estimate of 8,650,000 *l.* was exceedingly rough;" but "that the decision to transfer these stores was arrived at before the Act "came into force, although the order was not issued until after it came "into force." Q. 1775. Q. 1774.

The explanations given by the Admiralty upon this point will be further considered by the Comptroller and Auditor General. Q. 1780-81.

DOCKYARD EXPENSE ACCOUNTS, 1890–91.

UNDUE DEPRECIATION OF STORES ISSUED FOR WORKS AT MALTA.

62. Your Committee have had before them a case in which certain stores issued from Chatham Dockyard, for use in the Works Department at Malta, were reduced in value in a way that pointed rather to an undue depreciation to meet a particular exigency. Q. 1800.

The Admiralty have furnished explanations which show that the circumstances in this case were exceptional; and they have expressed concurrence in the Comptroller and Auditor General's opinion that the valuation of stores should not be adjusted to meet the exigencies of existing estimates for work. It is contended, however, that occasionally valuations must be fixed in view of the necessity for using up old and obsolete stock. Q. 1805.

While admitting the reasonableness of this contention, your Committee think that the circumstances attending reductions in value of this kind require to be carefully watched.

MANUFACTURING ACCOUNTS.

TIMBER LOST FROM THE SAW MILLS AT PORTSMOUTH.

Para. 8. 63. The Comptroller and Auditor General in his Report notices a loss of 2,570 feet of deal of the value of 30 *l.* 14 *s.* 8 *d.*, from the Saw Mills at Portsmouth, for which the Admiralty have not been able to account satisfactorily; and he adds that this loss should be written off only with Treasury sanction.

Q. 1805. The Admiralty consider that it is not necessary to refer to the Treasury, as it was not possible to fix responsibility on any officer; but the Comptroller and Auditor General maintains that "there must have been "responsibility somewhere," and remains of opinion that the loss is not yet validly discharged. It appears to your Committee that the inability to bring the loss home to an individual should not necessarily relieve the Admiralty of the necessity of obtaining Treasury sanction in a case of this kind.

Q. 1812.
Q. 1823.
Q. 1825.

The Treasury will doubtless consider whether the rule should not be amended so as to meet cases of the kind in question.

FOREIGN YARDS ACCOUNTS.

Q. 1828–1831. 64. The Comptroller and Auditor General has again this year called attention to the continued unsatisfactory condition of the Expense Accounts of Foreign Yards; and he has more particularly referred to Hong Kong, as showing a general laxity in its accounts both for labour and materials.

Q. 1829.

The Admiralty are aware of the condition of things, and hope to effect gradual improvement.

CHARGES TO CONTRACTORS FOR WORK DONE AFTER DELIVERY OF SHIPS.

Report of the Comptroller and Auditor General, para. 19. 65. Some difficulty has been experienced by the Comptroller and Auditor General in satisfying himself whether ships, built by contractors, are delivered in such a condition as to absolve them from all liability for work subsequently carried out, during the completion of the ships, in Her Majesty's Dockyards; and he has inquired of the Admiralty whether any detailed evidence of survey exists showing that vessels have, in such cases, been delivered fully completed according to specification.

Q. 1844.

Q. 1844. Your Committee are informed that ships are always subjected to a complete survey before they are taken over from the contractors, in order to see that all the details have been carried out; and that the Admiralty will shortly communicate with the Comptroller and Auditor General upon the whole subject.

VICTUALLING YARD MANUFACTURING ACCOUNTS.

15 June 1892.

ARMY VOTES, 1890–91.

TREASURY MINUTE, dated 26th March 1891, under the Appropriation Act, 1890 (53 & 54 Vict. c. 72), authorising the temporary application of Surpluses to meet Excesses.

My Lords have before them letters from the War Office, dated the 6th, 18th, and 24th instant, representing the probable Surpluses and Excesses on Army Votes for the year 1890–91, and that it would be detrimental to the Public Service to postpone the expenditure causing those Excesses until provision can be made for it by Parliament in the usual course, and

proposing, therefore, to defray such Excesses temporarily out of the Surpluses, viz. :—

VOTE and SERVICE.	EXCESSES over Exchequer Grant.	SURPLUSES of Exchequer Grants temporarily applicable.	CHIEF CAUSES.
VOTE 1.	£.	£.	
Pay, &c., of Army (General Staff, Regiments, Reserve, and Departments).	—	128,000	Deficiency in numbers, inevitable postponement of certain payments, and additional receipts-in-aid from India, &c.
VOTE 2.			
Medical Establishments, Pay, &c.	—	2,000	Casual over-estimate.
VOTE 3.			
Militia, Yeomanry, and Volunteer Corps.	—	46,000	Decrease in numbers of Militia trained, and issue of great coats to Volunteers in kind instead of money.
VOTE 4.			
Transport and Remounts.	—	25,000	An over-estimate of Land and Coastwise Transport in United Kingdom, and of conveyance of Troops and Stores by sea.
VOTE 5.			
Provisions, Forage, and other Supplies, and Clothing Establishments and Services.	71,000	—	Although prices of forage have fallen, yet the issue of great coats to Volunteers in kind, and claims for predelivered goods, have converted the expected surplus on this Vote into a deficiency.
VOTE 6.			
Warlike and other Stores, Supply and Repair.	16,000	—	An over-estimate of receipts-in-aid for inspection and proof of stores, and from sale of old stores. This has been compensated for in large measure by savings through non-delivery of stores.
VOTE 7.			
Works, Buildings, and Repairs: Cost, including superintending Establishment.	45,300	—	Aldershot: £. Rifle range and roads - 10,000
		201,000	Chester: Purchase of Dee Hills House 3,951
			Woolwich: Means of lifting guns, &c. - 3,575
Abate estimated net excess of Appropriation-in-aid.	—	24,700	Warley: Reconstruction of drainage 3,000
			Barracks: Minor works and repairs - 19,700
			Purchases of land for mobilisation stations - - - 5,000
£.	132,300	176,300	£. 45,226

My Lords authorise the temporary defrayment of these Excesses out of the Surpluses accordingly, under the powers given to them by Section 4 of the Appropriation Act, 1890.

Let a copy of this Minute be laid on the Table of the House of Commons, in accordance with the Resolution of the House, dated 4th March 1879.

NAVY VOTES, 1890–91.

TREASURY MINUTE, dated the 26th March 1891, under the Appropriation Act, 1890 (53 & 54 Vict. c. 72) authorising the temporary application of Surpluses on certain Navy Votes of the Year 1890–91, to meet Excesses on certain other Navy Votes of the same Year.

My Lords have before them a letter from the Admiralty, dated the 20th instant, representing the probable Surpluses and Excesses on Navy Votes for the year 1890–91, and that it would be detrimental to the Public Service to postpone the Expenditure causing those Excesses until provision can be made for it by Parliament in the usual course, and proposing therefore to defray such Excesses, temporarily, out of the Surpluses, viz.:—

Vote and Service.	Excesses over Exchequer Grants.	Surpluses of Exchequer Grants temporarily applicable.	Chief Causes.
VOTE 1:	£.	£.	
Wages, &c., to Seamen, &c.	20,200	—	Excess arising from non-receipt of Contribution on account of Indian Coast Defence Flotilla, and deficit on Travelling Expenses, owing to unforeseen expense of Mobilizing, &c., reduced by saving caused by numbers being short borne in Coast Guard and Marines.
VOTE 2:			
Victualling and Clothing	—	14,700	Surpluses caused by numbers being short borne, and savings in prices, reduced by excess arising from non-receipt of Contribution on account of Indian Coast Defence Flotilla.
VOTE 3:			
Medicines, &c. - -	—	4,900	Less provisions required than estimated for, reduced by employment of Civilian Nurses in lieu of Sick Berth Staff (not available), and non-receipt of Contribution on account of Indian Coast Defence Flotilla.
VOTE 5:			
Educational Services -	—	1,350	Savings at the Royal Naval College, Greenwich, and fewer Schoolmasters borne than estimated for.
VOTE 6:			
Scientific Services - -	—	2,460	Contribution from Canada for Cost of Survey for 1889–90 paid in 1890–91.
VOTE 8:			
Shipbuilding, Repairs, &c.:			
Section I.—Personnel	9,500	—	Excess on Wages at the Dockyards and Naval Yards at Home and Abroad.
Section II.—Materiel -	32,500	—	Excess on Metals, Coals, Paint, &c., and non-receipt of Defence Flotilla Contribution, reduced by Savings on Hemp, Electrical Apparatus, &c., and Receipts due to increased Supplies to other Departments.
Section III.—Contract Work.		29,440	Work done by Contractors not so far advanced as anticipated, and less paid for one of the Ships of the Royal Reserve of Merchant Cruisers than provided for, reduced by non-receipt of Contribution on account of Indian Coast Defence Flotilla. There is a Deficit on Sub-head A. (Propelling Machinery), of 65,800 *l.*, owing to Savings from former year not being available, as was anticipated when the Estimates were framed, but there are sufficient Savings on other Sub-heads to furnish the net Surplus anticipated.
Carried forward - £.	62,200	52,850	

VOTE and SERVICE.	EXCESSES over Exchequer Grants.	SURPLUSES of Exchequer Grants temporarily applicable.	CHIEF CAUSES.
	£.	£.	
Brought forward - £.	62,200	52,850	
VOTE 10 :			
Works, Buildings, &c. -	—	25,300	Progress of work less than anticipated, and increased Receipts from Sales of Old Stores, &c.
VOTE 11 :			
Miscellaneous Services -	10,790	—	Excesses expected on Piloting, Lodging Money, and Stationery Allowances; further hiring of "Somali," in connection with the Zanzibar Blockade; payment of two-thirds of the Award of 5,000 *l.* to the Nordenfelt Gun Company; excesses under Sub-head N. as regards Good-Conduct Medals, and Sub-head M. on account of Semaphores; also for expenses attendant on the launching of "Royal Sovereign" and "Duke of Connaught," and non-receipt of Contribution on account of Indian Coast Defence Flotilla.
VOTE 13 :			
Half-pay, &c. - - -	3,300	—	Non-receipt of Contribution on account of Indian Coast Defence Flotilla.
VOTE 14 :			
Naval Pensions, &c. -	4,900	—	Non-receipt of Contribution on account of Indian Coast Defence Flotilla.
VOTE 15 :			
Civil Pensions, &c. -	—	6,250	Savings on Superannuation Allowances, and Civil Pensions, Coast-Guard.
TOTAL - - - £.	81,190	84,400	

Under the powers given to them by Section 4 of the Appropriation Act, 1890, my Lords authorise the temporary defrayment of the foregoing Excesses out of the Surpluses accordingly.

They note that owing to the non-receipt of the Contribution for the Indian Flotilla, it is expected that the total of Appropriations-in-Aid will fall short of the Estimate by a net sum of about 34,500 *l.*

My Lords further understand that there will be a sufficient saving on Vote 9, Naval Armaments, to meet whatever payment may prove to be due from that Vote to the Naval Defence Account, under the Act 52 & 53 Vict. c. 8.

TREASURY MINUTE ON FIRST, THIRD, AND FOURTH REPORTS.

(CIVIL AND MISCELLANEOUS ACCOUNTS.)

Treasury Chambers, 3 October 1892.

1. MY Lords read the First and Third Reports of the Committee of Public Accounts, 1892, and such portions of the Fourth Report as refer to Civil and Miscellaneous Accounts.

GENERAL.

2. In paragraph 39 of their Fourth Report the Committee refer to points on which they received evidence but have not specifically reported, expressing the hope that the remarks of the Comptroller and Auditor General on these points will receive attention. My Lords have, in their Minutes of previous years, adverted to such points wherever any formal observation upon them appeared requisite, and now need only take note that the Committee desire a continuance of this practice.

3. My Lords are glad to infer, from Questions 1193 to 1197 of the evidence, that the Committee do not object to the action of the Treasury in supplying by Minute the absence of a date in the Order in Council of 15th August 1890.

EXCESSES.

4. The excesses upon three Votes, which formed the subject of the First Report of the Committee, were duly voted by the House of Commons on the 16th March. The cause of the excess in each case is explained in the Report.

CLASS I.

VOTES 1–8.

5. Write to the First Commissioner of Works.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you the accompanying copy of paragraph 1 of the Fourth Report of the Public Accounts Committee, 1892.

My Lords agree with the Committee that new works not provided for in the Estimates should not be undertaken except in cases of clearly-proved necessity. But it is the duty of this Board to determine, in each case which comes before them, whether such expenditure should be incurred without previous notice to Parliament, having regard to all the circumstances of the case.

With reference to the statement of the Committee that such deviations from the year's programme laid down in the Estimates need to be carefully watched, I am to say that My Lords think it desirable that somewhat fuller explanations should in future be given in the Appropriation Accounts under the head "Explanation of the causes of variation between expenditure and grant," in the case of sub-heads for new works. On the principal sub-heads of this nature the explanation might be somewhat as follows: "Net saving" (or "excess," as the case might be); "for details *see* appended Paper A." That paper might then be in a form resembling that used by the Irish Board of Works (*see* pages 61 to 66 of the Appropriation Accounts for 1890-91), with a column for "Observations." It should further be remembered that large savings, such as those upon London University and Edinburgh Observatory Buildings (p. 13 of Appropriation Accounts for 1890–91), require explanation no less than do considerable items of unforeseen expenditure.

I am, &c.

VOTE 14.—PUBLIC WORKS AND BUILDINGS, IRELAND.

6. Write to Commissioners of Public Works, Dublin.

Gentlemen,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you the accompanying copy of paragraph 1 of the Fourth Report of the Public Accounts Committee, 1892.

My Lords agree with the Committee that new works not provided for in the Estimates should not be undertaken except in cases of clearly-proved necessity; but it is the duty of this Board to determine, in each case which comes before them, whether such expenditure should be incurred without previous notice to Parliament, having regard to all the circumstances of the case. My Lords think that sufficient facilities for the careful watching which the Committee desire are given in the table of detailed expenditure under Sub-head B. appended to the Appropriation Account of the Vote for Public Works and Buildings, Ireland; but they would suggest that the words "Net saving" (or "excess," as the case might be) should be inserted under the head "Explanation of the causes of variation between expenditure and grant," accompanied by a reference, as at present, to the appended paper of details.

My Lords have read the Report of the Comptroller and Auditor General on the Account of the Vote for Public Works and Buildings, Ireland, 1890–91, and also the evidence taken by the Committee upon the points raised in that Report, but not referred to in the Committee's remarks. The only point to which they need now advert is the question of preliminary expenses under the Light Railways (Ireland) Act, 1889. As explained in evidence, the amount of such expenses charged against promoters was limited by :— Q. 1233–35.

(1.) The statutory maximum of 100 *l.* for deposits under the Tramways (Ireland) Acts.

(2.) The omission of charge for the shorthand notes of inquiries under the Acts.

(3.) The remission, in the case of rejected schemes, of half the expenses chargeable against promoters.

The first of these limitations was imposed by statute, and the second and third were approved by this Board in the exceptional circumstances of the case, and with a view to the interests of the public services. My Lords do not understand the Committee to question the propriety of their decision in the matter.

I am, &c.

CLASS II.

VOTE 1.—HOUSE OF LORDS OFFICES.

7. The Comptroller and Auditor General commented on the charge to Sub-Head N. (Miscellaneous Expenses) of a special payment of 712 *l.* 10 *s.* for compiling the General Indexes of Sessional Papers, &c. My Lords have already admitted that a special sub-head should have been opened for the purpose of recording this expenditure. Q. 1238.

VOTE 17.—MERCANTILE MARINE FUND.

8. Write to the Secretary, Board of Trade.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you the accompanying copy of paragraphs 2 to 5 of the Fourth Report of the Committee of Public Accounts, 1892, relating to the Mercantile Marine Fund. The Board of Trade will, doubtless, take note of the observations of the Committee in the Report, as well as the suggestions made in the course of Mr. Stoneham's examination.

My Lords trust that it may be made clear, if necessary by legislation, that owners of pleasure yachts must pay the charge of bringing home their sailors in cases such as that of the "Nyanza." Q. 1391–1440

I am, &c.

VOTE 35.—PUBLIC WORKS OFFICE, IRELAND.

9. Write to the Commissioners of Public Works, Dublin.

Gentlemen,

THE Lords Commissioners of Her Majesty's Treasury believe that your attention has already been called to the remarks of the Comptroller and Auditor General on the Account of your Office Vote for 1890-91.

My Lords will address to you a separate letter on the subject of sleeping berths.

It appears that sums of 1 *l.* 11 *s.* 6 *d.* under Sub-Head C., and 3 *l.* 8 *s.* 5 *d.* under D., were included in the Account, although the orders for payment were not presented within the prescribed period, and were therefore cancelled. These sums, accordingly, cannot be admitted as charges on the

Vote ; and I am to ask how they came to be retained in the Account as charges against the year 1890–91.

The foregoing disallowances amount to 4 *l.* 19 *s.* 11 *d.*, which sum will be surrendered by a write-off from the Grant for 1892–93.

I am, &c.

Let a sum of 4 *l.* 19 *s.* 11 *d.* be written off the Grant for Public Works Office, Ireland, 1892-93.

VOTE 37.—REGISTRAR GENERAL'S OFFICE, IRELAND.

10. The Comptroller and Auditor General points out that expenses incurred by the Registrar General and the Secretary in attending in London have been charged as "Incidental Expenses," whereas in his opinion they would have been more properly classified under Sub-Head B., "Travelling Expenses." The charge in question was made in accordance with long-standing precedent. My Lords, however, are ready to admit that there is at least an apparent anomaly in the practice, and they will reconsider the point in connection with the Estimate for 1893–94.

Estimate Clerk to note.

CLASS III.

VOTE 3.—SUPREME COURT OF JUDICATURE.

11. Write to the Lord Chancellor.

My Lord,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith a copy of paragraph 6 of the Fourth Report of the Committee of Public Accounts, 1892, referring to recent improvements in the administration of the Supreme Court, which had been brought under the notice of that Committee by the Reports of the Comptroller and Auditor General.

I am, &c.

LAND REGISTRY.

12. Paragraph 5 of the Auditor General's Report, and Question 1248 of the evidence before the Committee, refer to the system of taking deposits in the Land Registry. This point is not being overlooked, but, as the Registry is in course of removal to the former Bankruptcy CourtBuildings, and the mode in which the account of such deposits are to be kept will depend upon internal arrangement, it is necessary to defer dealing with the matter until the staff is settled in its new quarters.

VOTE 7.—PRISONS, ENGLAND AND THE COLONIES.

13. Write to the Under Secretary of State, Home Office :—

Sir,

I AM directed by My Lords Commissioners of Her Majesty's Treasury to request you to inform the Secretary of State that the Comptroller and Auditor General has called attention to the want of fulness in the explanations given in the Appropriation Account for 1890–91 of the Prisons Vote as to the causes of savings on sub-heads. He refers particularly to Sub-Head N. (Ordinary Repairs of Buildings), which showed an excess of 1,146 *l.* upon a Grant of 14,500 *l.*, the only explanation of which was contained in the sentence, "A., B., C., I., K., N., O., Q., R., S., T.—Variations incidental to Estimate."

My Lords hope that the Secretary of State will agree with the Public Accounts Committee and themselves that fuller explanations should be given in future, and will instruct the Accounting Officer accordingly.

I am, &c.

VOTE 8.—REFORMATORY AND INDUSTRIAL SCHOOLS, GREAT BRITAIN.

14. Write to the Under Secretary of State, Home Office.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you the enclosed copy of paragraph 7 of the Fourth Report of the Public Accounts Committee, 1892.

My Lords are aware of the circumstances in which Mr. Matthews found it necessary to withdraw in the last Session of Parliament the Bills relating to Reformatories and Industrial Schools; but the Secretary of State will, doubtless, take the comment of the Committee into his careful consideration.

I am, &c.

VOTE 15.—SUPREME COURT OF JUDICATURE, &c., IRELAND.

15. Write to the Lord Chancellor of Ireland.

My Lord,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith copies of paragraph 4 of the Report of the Comptroller and Auditor General on the Account of the Vote for the Supreme Court of Judicature, &c., Ireland, for 1890–91, and of paragraph 8 of the Fourth Report of the Committee of Public Accounts, 1892.

Your Lordship will observe that the question raised in these paragraphs refers to the claim of the Auditor General to be furnished with the figures on which are based the calculations of duty under 29 & 30 Vict. c. 99, and prior Acts. He puts forward no claim to question any judicial act of the Court, but merely desires information to enable him to discharge his duties under the Exchequer and Audit Departments Act of 1866. Their Lordships venture to hope that, your attention and that of the Land Judge having been called to the matter, the wish of the Committee will be fulfilled, "that every information needed by the Comptroller and Auditor "General for the purposes of audit will in future be afforded to him."

I am, &c.

VOTE 19.—CONSTABULARY OF IRELAND.

16. Upon this Vote the Comptroller and Auditor General calls attention to a charge of 7*l.* to Sub-Head Q., "Incidental Expenses," for damages awarded against two constables in an action for false imprisonment, and he suggests that, when charges of this nature are included under the Sub-Head "Incidents," special reference to them should in every case be made on the face of the Appropriation Account.

My Lords quite agree that when exceptional items are charged to sub-heads such as "Incidents" or "Miscellaneous" it is only right that they should be openly referred to in the Account; and they consider that the adoption of this course is preferable to an excessive multiplication of special sub-heads. But the addition of a note to the Account must be a question of discretion in each particular case, depending not only on the character of the special item, but also upon its amount; and differences of opinion must be expected as to whether a particular item is sufficiently important in either respect to deserve special notice. My Lords, however, when any case of this nature comes before them, will not fail to consider the propriety of referring to it in a note upon the Account.

Let this expression of their Lordships' intentions be noted in the several Divisions of the Treasury.

CLASS IV.

VOTE 1.—PUBLIC EDUCATION, ENGLAND AND WALES.

17. Write to the Secretary, Education Department, Whitehall.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you the accompanying copy of paragraphs 9 to 20 of the Fourth

Report of the Public Accounts Committee, 1892, and I am to request you to submit to the Lords of the Committee of Privy Council for Education the following remarks thereon :—

Ninepenny Fee.—Paragraphs 9–17.

My Lords hope that, in revising the Code for 1893, their Lordships of the Committee of Council will adopt the suggestion of the Public Accounts Committee that the words "as a rule" should be omitted, and that the Code should be supplemented by a circular to school authorities (paragraph 16) warning them not to approach too near the limit of 33 per cent. As an alternative (paragraph 17), the Code might fix the limit at "25 per cent. as a rule, but in no case to exceed 33 per cent."

Fees for Books and School Material.—Paragraphs 18–20.

My Lords trust that, in the next edition of the Code, the words "as a rule" will be omitted in the part referring to this subject.

I am, &c.

VOTE 9.—PUBLIC EDUCATION, SCOTLAND.

18. Write to the Secretary, Scotch Education Department, Dover House.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you, to be laid before the Lords of the Committee of Privy Council for Education in Scotland, the enclosed copy of paragraphs 21–27 of the Fourth Report of the Committee of Public Accounts for 1892.

My Lords would be glad to learn the views of the Lords of the Committee upon the doubt expressed by the Committee in paragraph 24 of the Report, "whether the practice of taking no account of the Grant towards the "relief of fees, in determining whether the ninepenny limit has been exceeded, "is in harmony with the intentions of Parliament." They agree with the Committee (paragraph 23) that, "in important questions affecting the "Scotch Education Department, and especially in those where a question of "a somewhat similar nature may arise in England, the English Law Officers "should be consulted," in addition to the Scotch Law Officers. And, as regards this particular case, they reserve their decision as to taking a further opinion until they know the view taken by the English Education Department and their advisers upon the corresponding question in England.

With reference to paragraphs 25–27, I am to say that My Lords would be glad to learn that, upon further consideration, their Lordships of the Committee are prepared to agree to the view accepted for England as to the treatment of fees for books and school material for the purposes of Section 3 of the Elementary Education Act, 1870 ; and that Article 6 (*d*) of the Scotch Code will, next year, be amended accordingly.

I am, &c.

CLASS V.

VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES.

19. Write to the Under Secretary of State, Foreign Office.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you, to be laid before the Secretary of State, the accompanying copy of paragraphs 28 to 34 of the Fourth Report of the Public Accounts Committee, 1892.

Paragraphs 28, 29, and 30, dealing with compassionate gratuities, concern their Lordships rather than the Secretary of State ; but, as regards the sub-head for that purpose upon the Diplomatic Vote, My Lords may here observe that the funds from which the First Lord and the Foreign Secre-

tary are allowed, subject to certain limitations, to grant compassionate gratuities in cases of exceptional hardship not falling within the provisions for the Superannuation Acts were created for the following reasons.

The failure of repeated attempts had shown that it is not possible to define with sufficient precision in terms of an Act of Parliament the various circumstances in which a compassionate grant, as distinguished from a grant to which the recipient is entitled as of right, should be made. Either occasional cases of real hardship are excluded by the necessary strictness of the statutory definitions, or a general discretion must be given to the Department, which, under the influence of Parliamentary pressure, has an inevitable tendency to become lax, and to include cases outside the original intention of Parliament.

To meet this difficulty the two funds in question were created, of which the governing principles are :—

(1.) That they should be limited to a moderate annual sum, 700 *l.* in the one case and 500 *l.* in the other.

(2.) That a discretion in the application of the money should be acknowledged, but that the responsibility should be concentrated on an individual Minister.

It is proposed that in future a list, with details, of each grant from the funds should be laid before Parliament at the commencement of each financial year.

The principles on which these funds rest were explained by the Secretary to the Treasury in Committee on Civil Service Supplementary Estimates, on the 19th March 1889, and met with the general approval of the House.

As regards paragraphs 31 to 34, the question what control can be exercised over the proceedings of consular and vice-consular officers in regard to fees and fee stamps is commended by the Committee to the careful consideration of the Foreign Office and the Treasury. My Lords gather that the risk of loss to the public in such matters arises from the possibility of the issue of a consular document, on which a stamp is required, by the consular officer without a stamp. The unstamped document is sufficient for the requirements of the person to whom it is issued, so that such persons cannot be relied on to protect the Exchequer while protecting themselves, as is the case (for example) with instruments which have no legal validity unless bearing the appropriate stamp. The case of the Goletta Vice-Consulate, as explained in the evidence, is an instance in point.

My Lords cannot profess a sufficient knowledge of the details of this subject to warrant their making specific recommendations upon it at the present stage. They would, however, suggest, for the consideration of the Secretary of State, two methods in which it would seem possible to guard against frauds in connection with consular fees :—

(1.) The documents requiring fee stamps should, so far as possible take the shape of forms contained in books with counterfoils, the books, when exhausted, being sent to the Foreign Office with the Consular Accounts. The books would then show what forms had been used, and thereby indicate what amount of stamps should have been issued.

(2.) Documents on which fees are chargeable should be invalid unless duly stamped, and this fact should be clearly announced on the face of them, and communicated to Foreign Powers.

I am to ask for the observations of the Secretary of State on these suggestions, adding that My Lords would also be glad to receive any further proposals to the same end which may have occurred to his Lordship.

I am, &c.

3. COLONIAL SERVICES, INCLUDING SOUTH AFRICA.

20. My Lords are glad to observe, from the evidence given to the Committee, that the Comptroller and Auditor General has reason to expect an earlier rendering of the Bechuanaland Accounts in future. Q. 118.

4. Cyprus Grant in Aid.

21. Write to the Under Secretary of State, Colonial Office.

Sir,

I am directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith a copy of the Third Report of the Committee of Public Accounts, 1892, relating to the questions raised by the Comptroller and Auditor General in connection with the Grant in Aid of Cyprus, 1890–91.

I am, &c.

CLASS VI.

Vote 1.—Superannuation and Retired Allowances.

22. Write to the Paymaster General.

Sir,

I am directed by the Lords Commissioners of Her Majesty's Treasury to call your attention to the admitted over-payments from the Superannuation Vote in 1890–91 of 14 *l.* 5 *s.* 3 *d.* to Denis Foley, and 4 *s.* 5 *d.* to Timothy Riordan.

My Lords understand that the latter sum has been recovered, and the former is in course of recovery. The amounts must be disallowed as a charge against the grant for 1890-91, and should be surrendered by means of a write-off from the grant for the current year.

I am, &c.

Let a sum of 14 *l.* 9 *s.* 8 *d.* be written off, accordingly, from the Grant for Superannuations for 1892–93.

CLASS VII.

Vote 1.—Temporary Commissions.

23. My Lords note the suggestion of the Comptroller and Auditor General that fuller explanations should be given of the causes of savings under sundry sub-heads of this Vote ; and they desire that the Accounting Officer should endeavour to carry out this suggestion upon the Accounts for 1891-92. They are aware, however, of the great difficulty of estimating beforehand, with any approach to accuracy, the travelling expenses of any particular Commission ; and they fear it may prove almost equally difficult to explain the variations between estimates and actual figures.

Accounting Officer to note the contents of this paragraph.

Vote 5.—Pleuro-Pneumonia—Grant in Aid.

24. Write to the Secretary, Board of Agriculture.

Sir,

I am directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you the enclosed copy of paragraphs 35 to 38 of the Fourth Report of the Committee of Public Accounts, 1892, relating to the Pleuro-Pneumonia Grant for 1890–91.

The Board of Agriculture will observe that the Committee does not insist upon the disallowance of the sum of 45,000 *l.*, which, although issued to the Vote Account of this service before 31st March 1891, was not transferred to the Cattle Pleuro-Pneumonia Account at the Bank of England until after that date.

My Lords feel confident that the oversight in your Department, which led to the difficulty, will not recur.

I am, &c.

REVENUE DEPARTMENTS.

1892.
TREASURY MINUTE.

VOTE 3.—POST OFFICE.

VOTE 5.—TELEGRAPHS.

25. Write to the Postmaster General.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you the accompanying copy of paragraphs 40 to 47 of the Fourth Report of the Committee of Public Accounts, 1892, referring to the Accounts of the Post Office and Telegraph Votes for 1890–91.

Paragraphs 40–43.—*Civil Service Certificates on Promotion of Second Division Clerks.*

You will, doubtless, accept without further discussion the view that new Civil Service certificates are required in the case of Second Division Clerks appointed to Surveyors' Clerkships. My Lords have, as a provisional measure, concurred in the presentation to the Civil Service Commissioners of those clerks in whose cases the question first arose for certificates under Clause 7 of the Order in Council of 4th June 1870; and it remains for their Lordships to point out that, unless other promotions of a similar kind are regularised without further delay, all payments in respect of salaries in such cases will be irregular, and must be disallowed and charged personally against the officer, or officers, of the Department responsible for the payment.

Paragraph 43.—*Appointment of a Sorting Clerk* (*Dundee*) *and a Postal Clerk* (*Birmingham*) *to Surveyors' Clerkships.*

These cases fall under the general rules of the service as laid down in the Order in Council of the 4th June 1870. Under that Order new certificates are required on appointment to any situation except such as "are "filled, in the ordinary course of promotion, by persons previously serving "in the same Department." The interpretation of this rule involves a definition of "the ordinary course of promotion" in the several Departments of the Post Office. In the cases now under consideration such a definition was contained in an official communication to the Treasury, and received the approval of their Lordships in a particular form, viz., that Surveyors' Clerkships were to be filled "by selection from the clerical "staff of any Department *in the metropolitan offices.*" You will observe that the Committee consider that such definition should be adhered to, until altered in an equally authoritative manner.

Paragraph 44.—*Clerks in Charge.*

My Lords would be glad to learn the results of the further consideration promised by Mr. Joyce as to the mode of payment in these cases. At present it appears that an officer can receive the full salaries and emoluments of two posts at the same time, in addition to a special subsistence allowance. You will observe the Committee's condemnation of this system.

Paragraph 45.—*Increments to Two Clerks on Promotion.*

My Lords await a further communication from you respecting the cases of Messrs. Lenn and Hopkins.

I am, however, to remind you that at present these officers are being paid salaries in excess of those to which they are entitled; and that the overpayments, unless recovered from the recipients, must be a personal charge against the Accounting Officer.

Paragraph 46.—*Former Employés of the Submarine Telegraph Company.*

My Lords need only refer to the correspondence still in progress respecting the grant of a certificate to Mr. Claydon. As regards Mr. Watkins, they are not aware whether any further steps have been or can be taken to regularise the payments to him.

You will not have failed to notice the suggestion in Questions 1167 and 1186 of the evidence before the Committee, that more care should be taken to give cross references where a pension or a gratuity is divided between two Votes, and the suggestion in Question 1187, that fuller explanations should be given on the Appropriation Account of variations between estimate and expenditure.

I am, &c.

CONSOLIDATED FUND.

26. The Committee, in paragraph 57 of their Report, refer to the method in which the payment to the Bank of England for management of the Funded Debt is calculated. My Lords need only record that, in preparing the new arrangements with the Bank confirmed by the Bank Act, 1892, the fact referred to by the Comptroller and Auditor General, that the duties of the Bank in regard to some portions of the Debt may be few and simple, was duly borne in mind.

CIVIL CONTINGENCIES FUND.

TREASURY CHEST.

LOCAL LOANS FUND.

27. Some questions were put by the Committee upon these Accounts, but no reference is made to them in the Report, and My Lords do not deem it necessary to make any observations upon the points raised.

WOODS, FORESTS, AND LAND REVENUES.

28. Write to the Commissioners of Woods.

Gentlemen,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith a copy of paragraph 58 of the Fourth Report of the Public Accounts Committee, 1892; and I am to inquire whether you see any objection to furnishing the Comptroller and Auditor General with a copy of the accounts annually rendered to the Treasury respecting farms in hand. This step would, apparently, supply the additional information desired by the Committee.

I am, &c.

29. Copy to the Comptroller and Auditor General.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith, for your information, a copy of the Minute of this Board, dated the 3rd instant, upon the Reports of the Public Accounts Committee, 1892, referring to Civil and Miscellaneous Accounts.

I am, &c.

TREASURY MINUTE ON SECOND REPORT, and on so much of FOURTH REPORT as relates to Army and Navy Accounts.

Treasury Chambers, 5 November 1892.

MY Lords read the Second Report of the Public Accounts Committee, 1892, relating to the Navy and Army Appropriation and Store Accounts, and to the Ordnance Factories Appropriation Account, and paragraphs 48 to 56 and 59 to 65 of the Fourth Report of that Committee, relating to the Accounts of the Ordnance Factories and Army Clothing Factory, the Ports and Coaling Stations Account, under the Imperial Defence Act, 1888, the Naval Defence Account, and the Dockyard Expense and Manufacturing Accounts for 1890–91, and give the following directions thereon.

I. Write to the Secretary to the Admiralty.

1892.
TREASURY MINUTE.

SIR,

THE Lords Commissioners of Her Majesty's Treasury direct me to transmit to you, for the information of the Lords Commissioners of the Admiralty, the enclosed copy of paragraphs 1 to 21 of the Second Report of the Public Accounts Committee 1892, relating to the Navy Appropriation and Store Accounts for 1890–91, and paragraphs 59 to 65 of their Fourth Report, relating to the Naval Defence Account, and the Dockyard Expense and Manufacturing Accounts, for the same year, together with the following observations thereon :—

NAVY APPROPRIATION ACCOUNT, 1890–91.

§§ 1, 2.—(*Second Report.*) *Indian Squadron Arbitration.*

Adverting to the letter from this Department to the Admiralty, of 14th July last, my Lords regret that they are unable as yet to announce the result of the reference to an arbitrator of the points of difference between the British and Indian Governments as to the payment to be made for the services of Her Majesty's ships in Indian waters. 11,277. 12,026-9

My Lords share the desire of the Committee that this matter should be speedily settled, and trust that, whatever the issue of the arbitration may be, no excess on Navy Votes for 1892-93 may be allowed to arise through an over-estimate of the receipts from India on account of the squadron.

§ 3.—*Payments to Contractors for Propelling Machinery.*

My Lords would be glad to know what is the new scheme for regulating these monthly instalments. The possibility of evenly distributing them throughout the year depends in the last resort on the evenness of the distribution of the contractor's earnings, which have hitherto been very much larger towards the end of the financial year than in the earlier months. Is it expected that the uniformity of monthly earnings will be promoted by the new scheme ?

§ 4.—*Advances to Contractors.*

The restriction of these advances to part payments for previously defined portions of certified work done seems to be now an accomplished fact, so far as regards all future contracts.

§ 5.—*Waiver of Steam Trials prescribed by Contract.*

My Lords refer to their letter of 19th August 1892, (printed in an Appendix to this Minute) on this subject, in which they gave their covering sanction to a modification of the prescribed steam trials, as regards certain war ships already completed, and as regards others remaining to be completed, and in which they suggested the expedience of altering the terms of future contracts in a way that would leave more discretion to the Admiralty in the matter of such tests. 12,584-92. (Appendix A.)

§ 6.—*Fuel Consumed by Vessels of the Royal Navy when employed for Civil Purposes.*

If a Civil Department borrows a vessel from the Admiralty for its own use, the Vote for that Civil Department, or for the service on which the vessel is engaged, ought, in the absence of Treasury directions to the contrary, to bear any direct charge incurred by the Admiralty in consequence, such as the cost of fuel consumed by the vessel during her employment ; and it is important that warning of this liability should be given by the Admiralty whenever the loan of a vessel is applied for.

My Lords would be glad to see a copy of the notice on the subject which the Board propose to issue.

§§ 7, 8.—*Admiralty responsibility for Naval Armaments.*

My Lords refer to the remarks made on this subject in their Minute of 5th January 1892 on the Third Report of the Public Accounts Committee, 1891. They are glad to observe that the Committee now acknowledge that, 14,931-91.

as maintained in that Minute, the Admiralty are invested under existing arrangements with full financial responsibility for the expenditure of the Naval Armaments Vote.

As regards the proof of naval guns and other warlike stores, my Lords cannot see why, if the nature of the proof to be applied be agreed upon, the Admiralty should not continue to accept the agency of the Inspection Department of the War Office, so long as reasons of economy and convenience exist for their doing so.

§§ 9, 10, 11.—*Transfers of Ordnance Stores between Departments and between Naval Defence Act Accounts.*

12,964-92. My Lords received some draft regulations prepared by the Board of Admiralty, and transmitted in your letter of 8th August 1892, under which the repayments made in respect of certain of such transfers may, until 31st March 1894, be credited to the debit Sub-Heads which bore the first cost of the stores transferred. In the Treasury letter of 1st September 1892, the Board were asked to revise these Regulations so as to make them secure that transfers are only made to meet genuine and necessary store requirements which cannot be met so effectually in any other way, and that all view to financing is excluded.

Their Lordships concur in the remarks of the Committee regarding the miscalculation of liabilities and undue issue of orders, which threatened so heavy an excess on the Naval Armaments Vote for 1890–91, and the extraordinary steps taken at the instance of the Treasury to avoid that excess. They hope that such circumstances will not recur.

§ 12.—*Surplus on the Navy Appropriation Account.*

7098-92. (Appendix B.) As shown in the letter from this Department of 14th June 1892 (printed in an Appendix to this Minute), when the net debt to the Naval Defence Account, 161,009 *l.* 8 *s.* 10 *d.*, is abated from the surplus of 225,867 *l.* 18 *s.* 4 *d.* shown on the Appropriation Account, the balance remaining to be surrendered to the Exchequer is 64,858 *l.* 9 *s.* 6 *d.*, out of which 55,478 *l.* 12 *s.* 9 *d.* is the excess of actual over estimated appropriation-in-aid.

5206 92. The above balance was surrendered by write-off from Navy Votes for 1891–92, under Treasury Minute of 28 March last.

STORE ACCOUNTS OF THE NAVY.

§ 13.—*Abstracts of Lost and Condemned Stores.*

My Lords would inquire by what dates in each year the Board of Admiralty expect to be able to furnish their half-yearly statements to the Comptroller and Auditor General.

§ 14.—*Defects in Foreign Yards Store Accounts.*

Their Lordships would ask what progress has been made with the instructions which the Committee hope will be issued by the Admiralty for the improvement of the Store Accounting, not merely in Jamaica and Bermuda yards, but in all the foreign yards.

§ 15.—*Ships' Store Accounts.*

They would also be glad to know whether any steps have been taken to avoid delay in rendering the Store Accounts of Her Majesty's ships for audit.

12,398-92. § 16.—*Delay in rendering Victualling Store Accounts.*

My Lords have under consideration certain increases to the staff of the Director of Victualling, which will no doubt remove the cause of this delay so far as it lies in the Director's office.

§ 17.—*Condemnation of Victualling Stores returned from Sierra Leone.*

The circumstances illustrate the need that exists of great caution in augmenting the reserves of Victualling Stores at yards in tropical climates

§ 18.—*Works Department Stores.*

My Lords would ask what is the estimated expense of sending an officer from the Admiralty to make test verifications of stock, as a preventive of the irregularities referred to by the Committee, and whether it is intended that he should visit each home yard at least once a year.

§ 19.—*Store Accounts of Marine Divisions.*

They hope that the Board of Admiralty can confirm the expectation held out to the Committee that instructions will be shortly issued as to supplies of furniture to officers and men of the Royal Marine Divisions.

§ 20.—*Store Accounts of the Observatories.*

The absence of such Accounts hitherto at Greenwich Observatory is ascribed by the Astronomer Royal to the want of certain storehouses now in course of erection. My Lords would inquire whether the Board of Admiralty see their way to rendering the Accounts described by the Comptroller and Auditor General in the 21st paragraph of his Report.

§ 21.—*Revised Instructions as to Store Accounting, &c.*

My Lords hope that revised instructions will shortly be issued as to Store Accounting generally, and as to the store establishments of Her Majesty's ships.

NAVAL DEFENCE ACCOUNT, 1890-91.

§ 59.—(*Fourth Report.*) *Temporary Application of Cash Balance of one Statutory Purpose to the service of another Statutory Purpose.*

Each of the three statutory purposes defined by the Naval Defence Act, 1889, has its own fund assigned to it by the Act, and savings on one fund could not be permanently used to supplement another fund without fresh legislation. Just, however, as it is not considered necessary to keep a distinct cash balance continuously in hand for each civil vote, but for the sake of economising balances, the demands for any one vote may be temporarily met out of a common cash balance, provided that the parliamentary provision for that vote be not exceeded, so it has been held that the Naval Defence Act does not forbid the temporary use of previous years' savings on, say, Purpose II., Dockyard Shipbuilding, and Purpose III., Armaments of Dockyard Ships, for Purpose I., Contract Ships and Armaments. Under such an arrangement resort to borrowing for the last-mentioned purpose, when the cash balances of the other purposes are lying idle, is avoided ; but means, of course, have to be taken to ensure that savings are forthcoming for the purposes to which they belong whenever they are wanted.

Similarly, ordinary cash balances may be temporarily used for Naval Defence Act purposes. Indeed at the moment when payments are made it is difficult, if not impossible, to distinguish those on ordinary account from those on extraordinary account. But every precaution is taken to make the issues out of the Naval Defence Account correspond as closely as possible with the expenditure incurred for that purpose so far as it is ascertainable.

My Lords note that the Committee do not take exception to these proceedings of the Treasury.

§ 60.—*Copper Sheathing.*

As the copper sheathing of contract ships is part of the completion of such ships in Her Majesty's Dockyards for which provision has been made in Purpose II., my Lords agree with the Committee that the fact that it is found convenient that a portion of the sheathing should be put on by the contractors before the ships leave their hands need not prevent the charge against that Purpose of the value of the copper and nails supplied to the contractors from the dockyards.

§ 61.—*First Fitting Stores.*

The question here seems to be whether or not a determination to charge certain First Fitting Stores of the new programme ships, to the "Sea Stores"

Sub Head, instead of to "new construction," was arrived at for the purpose of relieving the Dockyard Shipbuilding Fund of 8,650,000 *l.* from a charge which had been provided for in it by Parliament. According to the evidence taken by the Committee, the determination was arrived at, but not promulgated, in 1888, and the estimate of 8,650,000 *l.*, first made in the same year, was too rough to be held to bind the Admiralty to either include or exclude these stores. The important point, in My Lords' judgment, is that the
5094-91. separate estimates for each ship approved by this Department on 30th April 1891, and communicated to Parliament through the medium of the Naval Defence Account, are based on the new apportionment of the charge for First Fitting Stores. These estimates must govern the incidence of the charge.

The Naval Defence Act prescribes that the fund of 8,650,000 *l.* is to be applied to, amongst other things, equipping and completing for sea both dockyard and contract vessels. The Board of Admiralty had to determine the meaning of those terms, subject to Treasury concurrence, and their view of the meaning underwent certain modifications before it was fixed. In a
7027-91. letter of 27th June 1891, accepting a somewhat more restricted definition of them than had been previously agreed to, the Treasury wrote as follows :—

" My Lords agree as to the importance of uniformity in the use of terms.
18,786-90. " Equipment ought not to mean one thing in the Act and another thing in the " Estimates. As stated in their letter of 14th January last, they wish to be " guided by the Board of Admiralty in a technical matter of this kind, but " they hope that the Board have at length arrived at a fixed definition, and " are alive to the risk of using terms of elastic signification which can be " accommodated to the financial exigencies of the moment."

Parliament must be presumed to have meant the same thing by the words " completing for sea," when applied to a new programme vessel in Section 1 (3) (b) of the Act, as when applied to an old programme vessel in Section 3 (1). The Comptroller and Auditor General, therefore, is quite justified in pointing out that the Admiralty have not followed a uniform apportionment of charge for First Fitting Stores in dealing with those two classes of vessels.

My Lords understand, however, that the rule followed for the new programme vessels is no merely temporary expedient, but will govern the Board of Admiralty in future cases.

Dockyard Expense and Manufacturing Accounts.

§ 62.—*Apparently undue depreciation of Stores issued for Works.*

As my Lords understand the case, certain old iron and timber stores cut up and partly used for works at Malta were valued for charge against the works at the price of the materials actually required for the works, instead of at the original book values of the Stores. This course seems justifiable on the assumption that it would not have been more economical to have sold the old stores and bought new materials for the works.

§ 63.—*Timber lost from Portsmouth Sawmills.*

The reason given for not asking Treasury sanction for the write-off of this loss is that no personal responsibility for it can be established. My Lords do not think this a sufficient reason. All the timber in the sawmills ought to be in the charge of some officer who is responsible for it and is debitable with losses. A loss may occur from fire, dry-rot, or other natural causes, for which no one can be blamed. Such losses when written off should be reported in the Store Accounts, if not as has been suggested, in periodical schedules to the Treasury. They may show faults of system, but do not involve questions of individual pecuniary responsibility, assuming that they arise from causes beyond the individual control of the officer in charge. But where a loss occurs either through theft or through an inexplicable mistake or omission in accounting, it should be submitted to the Treasury before being written off. The fact that after full inquiry no one can be held *culpably* responsible, is a reason for the Treasury's consenting to the write-off, not for omitting to submit the case to the Treasury.

The War Department frequently submits losses for write-off, the blame for which cannot be brought home to any particular person.

§ 64.—*Foreign Yard Accounts.*

The introduction of improvements into the system of accounting at the larger foreign yards seems to be awaiting the result of an experiment at Malta. Whilst anxious to avoid all unnecessary expense, my Lords share the desire of the Committee that a remedy should be found for existing defects as soon as practicable.

§ 65.—*Charges for Work done after delivery of Ships by Contractors.*

The incidence of such charges depends on whether the contractor has satisfactorily completed all the work upon the ship which he was bound by his contract to do, a fact which can only be ascertained by careful survey. My Lords are glad to learn that such a survey is always made as soon as the ship is delivered.

I am, &c.

II.—Write to the Financial Secretary, War Office.

Sir,

THE Lords Commissioners of Her Majesty's Treasury direct me to transmit to you, for the information of the Secretary of State for War, the inclosed copy of paragraphs 22 to 41 of the Second Report of the Public Accounts Committee, 1892, relating to the Army Appropriation Account, the Army Store Account, and the Ordnance Factories Appropriation Account, 1890–91, and paragraphs 48 to 56, relating to the accounts of the Ordnance Factories, and Army Clothing Factory, and to the Ports and Coaling Stations Account under the Imperial Defence Act, 1888, for the same year, together with the following observations thereon :—

ARMY APPROPRIATION ACCOUNT, 1890-91.

§ 22.—(*Second Report.*) *Indian Home Effective Charges.*

My Lords may record that the claims for these charges, with the exception of deferred pay, for the years 1890-91 and 1891–92, are to be settled on the basis of a capitation rate of 7 *l.* 10 *s.* per man on the number of men borne on the establishments of the British forces in India. This represents a slightly heavier charge than has been made for previous years, but the increase is justified by the heavier drafts despatched to India in the last two years. The charge for deferred pay will be determined from actual returns. 6539-92

§ 23.—*Unauthorised Leave with Pay.*

On 26 March last, my Lords finally sanctioned the write-off of the claim of 33 *l.* 15 *s.* (not 17 *s.*) in respect of the excess leave of a civilian clerk in the Commissariat Office, Barbados. 3619-92.

§§ 24, 25.—*Judge Advocate General.*

My Lords admit that the statement that this officer was paid by fees, coupled with the omission of all cash provision for him from the estimate for 1890–91, was calculated to mislead. The omission has been rectified in later estimates.

§ 26.—*Military Contributions from Mauritius.*

The sum of 10,000 *l.* referred to by the Committee has been repaid from the Imperial Defence Loan (Ports and Coaling Stations) to the credit of Vote 1 (Appropriations-in-Aid) for the year 1891-92. 7863-92.

My Lords may here note that by their letter of 27th June last, they consented, in consideration of the heavy losses inflicted on Mauritius by the recent hurricane, to waive all claim on the Colony for any payment of military contribution for the years 1891 and 1892, beyond what had been already paid for those years, subject to a vote being obtained from 10,439-92.

Parliament, on a supplementary estimate, of whatever sum may be required to make good the consequent loss to Army Votes for 1892-93. They have also agreed that the Military contribution for 1893 need not exceed 15,000 *l.*

16,038-92.

§ 27.—*Militia Reserve Bounty.—Payments in Excess of Regulation*

My Lords agree with the Committee that if the regulation limiting the proportions of numbers in each corps who may be enlisted in the Militia Reserve, and receive bounty, is found in practice to be too strict, it should be modified, not broken.

§ 28.—*Yeomanry Cavalry.—Number of Troops.*

The regulations require a minimum number of 42 privates in a troop, *as a general rule*, by which my Lords understand that a merely casual and temporary deficit of numbers would not be a disqualification for the allowance issuable for each troop. It is also within the power of the Secretary of State to allow any excess of numbers in one troop to reckon against a deficiency of numbers in another troop of the same regiment.

The Comptroller and Auditor General, however, has drawn attention to a very large and widely spread deficiency of actual numbers, as compared with the minima prescribed by the regulations and shown to Parliament in the Estimates, extending to 30 out of the 39 regiments of Yeomanry Cavalry, and has pointed out that a strict adherence to the regulations would probably have saved the country over 5,000 *l.* in 1890-91.

My Lords think that the Comptroller and Auditor General was justified in commenting on a matter of so much financial importance, and in affording the War Department an opportunity of giving any explanation of it that they might wish to offer.

With reference to the future observance of the Regulations, my Lords would ask whether the recent reorganisation of the Yeomanry Cavalry, with the squadron as the unit instead of the troop, will entail any alterations in paragraph 3.

7944-92.

§ 29. *Balloon and Brennan Torpedo Factories.*

My Lords would ask whether the Secretary of State sees any objection to appending the balance sheets of these factories to the Army Appropriation Account as suggested by the Comptroller and Auditor General.

§ 30, 31.—*Treatment of a compulsory Retirement as voluntary.*

My Lords may mention that the result of the support given by the Committee to the views of the Treasury in this matter has been that, on 6th August last, the War Department applied for their Lordships' covering sanction to the payment of the gratuity of 1,200 *l.* to Captain Bayly, and this sanction was given on the 13th idem. (The correspondence is printed in an Appendix to this Minute.)

12,921-92

(Appendix C. 1-2).

§§ 32, 33.—*Pension and Compassionate Allowances to the Family of a Defaulting Officer.*

The Secretary of State will have learnt from the Treasury letter of 1st September 1892 that, notwithstanding the recommendation of the Committee, my Lords do not feel justified in giving their covering sanction to the pension and compassionate allowances which have been granted to the widow and children of the late Quartermaster Warrington, Medical Staff, who misappropriated public money and then committed suicide, and that they could not approve of the arrangement made for recovering the embezzled money from the pension. They are, however, considering whether certain reduced grants may not be made under the Dispensing Warrant.

12,786-92.

15,965-92.

The Committee were not satisfied that the cash balances of sub-accountants, such as the Quartermaster in question, are checked as often as they might be with advantage. My Lords would ask the Secretary of State to consider whether surprise surveys could not be made more frequently without additional expense to the public.

But whether this suggestion be practicable or not, my Lords request that the issue of imprests to these sub-accountants may be very closely watched, and limited to the smallest amount compatible with the due conduct of the public service. It is evident that Warrington drew in the first half of March 1891 more than he would have required if he had made all the payments that he ought to have made during that period; and my Lords would inquire how far the gross deficiency of 136 *l.* 18 *s.* 1 *d.* on his accounts represented, respectively, moneys over issued and liabilities which ought to have been discharged, but were left outstanding.

§ 34.—*Lieut. Col. Everett's Compensation for Injuries received whilst Consul.*

My Lords record that 1,500 *l.* was provided for this compensation in a Supplementary Estimate for Diplomatic and Consular Services, 1892–93, and was duly voted by Parliament.

Surplus on the Army Appropriation Account.

By Treasury Minute of 28th March last, the surplus of 285,931 *l.* 2 *s.* 11 *d.* shown in the Army Appropriation Account for 1890–91, was surrendered to the Exchequer by write-off from Army Votes for 1891–92. 5206-92

ARMY STORE ACCOUNTS, 1890–91.

§ 35.—*Clothing Frauds at Malta.*

My Lords understand that the War Department will shortly submit the losses caused by these frauds for Treasury sanction to their write-off. Full explanation should then be given, not merely of the frauds themselves, but yet more of the new arrangements by which it is hoped that a repetition of them will be prevented.

§ 36.—*Vocabulary of Stores.*

Their Lordships would be glad to know whether a revise of this price list has been actually begun.

ORDNANCE FACTORIES APPROPRIATION ACCOUNT, 1890–91.

§ 37.—*Supplies to Colonies, Contractors, and others, through the War Office, instead of directly.*

The Secretary of State will observe that the Committee, though not condemning this exceptional method of supply, concur with this Department in holding that it should be confined to small orders, and that its operation requires careful watching.

My Lords would take this opportunity of inquiring whether consideration has been given to the suggestion made in the Treasury Minute of 5th January 1892, on the Third Report of the Public Accounts Committee, 1891, and in the Treasury letters of 15th March and 13th July 1892, that a charge should be made to the customers of the Ordnance Factories for interest on capital, as well as for departmental management. 2419, 8465–92.

§§ 38, 39, 40.—*Frauds in Building Works Department, Woolwich.*

My Lords need make no further remark on this matter, beyond expressing their concurrence in the view of the Committee as to the administrative advantage that may be derived from a prompt consideration of the criticisms and suggestions of the Comptroller and Auditor General. 4323-92.

§ 41.—*Excess of Gross Expenditure over Amount sanctioned by Parliament.*

It will be seen that the Committee agree with the Treasury that an excess of this kind on the Ordnance Factories Vote, even though met by an equal excess of receipts, must be covered by an excess vote of Parliament. My Lords request that one may be presented next Session accordingly. 4105-92.

Net Surplus.

As recorded in Treasury minute of 28th March last, the net surplus of 6,520 *l.* 10 *s.* 10 *d.*, shown on this account need not be surrendered to the Exchequer.

18,953-91. My Lords would ask what progress has been made with the account showing the net result of the three years' transactions to 31st March 1891, the preparation of which was requested in Treasury letter of 13th January 1892.

ACCOUNTS OF ORDNANCE FACTORIES, 1890–91.

§ 48.—(*Fourth Report.*) *Unsettled Questions.*

My Lords would ask whether the Departmental Committee referred to in this paragraph has yet reported.

§ 49.—*Royal Laboratory (Piece-work Payments).*

So far as my Lords can judge, the criticisms of the Comptroller and Auditor General have led to an important reform by the substitution of direct payment by single piece-work for payment of official prices to foremen which they distributed at discretion in sub-piece-work prices, reserving a margin of which no complete account was rendered.

§ 50.—*Building Works Capital Account.*

My Lords are glad to learn that this account has been instituted.

§ 51.—*Inspection Department.*

The Comptroller and Auditor General draws attention to the question of keeping expense accounts, not merely of articles manufactured, but of articles repaired and converted, whether at Woolwich Dockyard, or at Ordnance Store Establishments elsewhere. The power of comparing Government expenditure with the prices of the trade, and the charges of one Government repairing shop with those of another, is no doubt desirable in the case of repairs and conversions. Moreover, apart from the advantage of comparison, the keeping of such accounts may lead to the detection or prevention of extravagance. Nevertheless it should be made clear that these advantages would compensate for the trouble and cost that so elaborate an extension of the expense accounts would entail.

§ 52.—*Comparison of Factory Cost with Contractors' Prices.*

My Lords await with interest the result of the comparison which is being made by the War Department between the schedules prepared by the Comptroller and Auditor General of the cost of manufacturing articles in the Ordnance Factories, and the prices paid for similar articles to contractors.

ARMY CLOTHING FACTORY ACCOUNTS, 1890–91.

§ 53. My Lords gather that the War Department is considering the practicability and expedience of adopting certain suggestions made by the Comptroller and Auditor General, with regard to (1) the adoption of a value scale for trimmings, (2) the separation of garments made under "Store Orders" from those made under "Special Orders," (3) the addition of a percentage for inspection to the value of materials issued to contractors for making up. They would be glad to know what conclusion has been arrived at.

IMPERIAL DEFENCE ACT, 1888 (PORTS AND COALING STATIONS), ACCOUNTS FOR 1890–91.

12,402-92.

§§ 54, 55, and 56.—My Lords may remind the Secretary of State of their letter of 9th August 1892, in which, availing themselves of the concurrence of the Public Accounts Committee, they urged that the justification for charging expenditure on barracks at coaling stations to the Imperial Defence Loan Account might be held to cease with the current year, and that after 31st March next such expenditure should be again pro-

vided for in Army Votes, of which the contributions of Colonies and proceeds of sale of lands would then become Appropriations-in-aid.

The adoption of this course would make it unnecessary to further discuss the opinion of the Law Officers or to obtain a fresh one.

I am, &c.

III.—Write to the Comptroller and Auditor General.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you, for your information, the enclosed copy of their Minute of to-day's date, on the Second Report of the Public Accounts Committee, 1892, and on so much of the Fourth Report of that Committee as relates to Army and Navy Accounts for 1890–91.

I am, &c.

APPENDIX A.

"Waiver of Steam Trials prescribed by Contract."

(12,584—92.)

Sir, Treasury Chambers, 19 August 1892.

THE Lords Commissioners of Her Majesty's Treasury have had before them your letter of the 30th ultimo, respecting the maximum powers to be developed on the trials of the engines of certain vessels of war now in course of construction. They have also read the fifth paragraph of the Second Report of the Public Accounts Committee, 1892, on the subject of payments for ships' machinery without complete fulfilment of the conditions of contract; and I am directed to make the following observations, in reply, for the information of the Lords Commissioners of the Admiralty. S. 8084, 9651.

If a Department contracts, on behalf of the public, to pay a certain sum for goods, on proof of their bearing successfully specified tests of excellence, and subsequently waives those tests, and pays the money without them or any other equivalent to them, the contract is departed from, the protection it was meant to secure to the public is abandoned, and the public may not get the precise return for their money which the contract entitled them to receive.

It is this risk of public loss, where the amount involved is considerable, that calls for the intervention of the Treasury. The Public Accounts Committee have oftened maintained that payments in contravention or outside the terms of a contract require Treasury sanction, as a safeguard of the public purse.

To take the particular case in point, the Treasury of course cannot pretend to judge what are the proper tests of ship's machinery; but if the Admiralty have to come to this Department for concurrence, before waiving any substantive part of the tests prescribed specifically in the contract, the reasons for it have to be placed on record, and must be such as to satisfy an ordinary man that the sole motive is the public interest.

The letter under reply, and still more the evidence taken by the Public Accounts Committee, satisfy My Lords that both efficiency and ecomony are intended to be promoted by the modifications of the trials of engines now proposed by the Admiralty, and shown in the following Tables:—

	orced Draught. Trial of Four Hours.	Natural Draught. Trial of Eight Hours.
	I.H.P.	I.H.P.
Engines of 1st Class - - - -	13,000	9,000
Battle Ship - - - - -	Now proposed, 11,000	—
Engines of 1st Class - - - -	12,000	10,000
Cruiser - - - - -	Now proposed, 10,000	—

In the case of the battle-ships there will still be two trials at different powers. In that of the cruisers the forced and natural draught trials will be practically the same.

As already intimated, My Lords are quite unable to judge whether the particular modifications are expedient, but they feel no doubt that they are made in the interest of the public, not of the contractors, and involve no necessary change in the quality or power of machinery, I am to add that an alteration in the form of future contracts might leave more discretion to the Admiralty in matter of tests, and thus obviate the need of reference to the Treasury.

I am, &c.

The Secretary to the Admiralty. (signed) *R. E. Welby.*

APPENDIX B.

"*Surplus on the Navy Appropriation Account*, 1880-91."

(7098—92.)

Sir, Treasury Chambers, 14 June 1892.

THE Lords Commissioners of Her Majesty's Treasury advert to their letter of the 31st December last, upon the Navy Appropriation Account for 1890-91, in which they deferred their sanction for the temporary application of surpluses on various Votes to defraying the deficits on other Navy Votes until they had seen the Account of Expenditure under the Naval Defence Act, 1889, for 1890-91, and were sure that the surpluses shown by the Appropriation Account are sufficient to cover the requisite transfer of savings to the Naval Defence Account.

My Lords have now seen the Naval Defence Account, as reported upon by the Comptroller and Auditor General, and it has been passed in review by the Public Accounts Committee.

They gather from it that the net sum applicable to New Programme, Dockyard Shipbuilding, under the Act, out of the three sections of Vote 8 was 2,177,336 *l.*, and that the actual expenditure on that Programme in the year was 2,258,241 *l.*, showing an excess of expenditure over provision in the Vote of 80,905 *l.*

The result is that not only are there no savings due from Vote 8 to the Naval Defence Account, but that account owes to Vote 8, out of savings of previous years, 80,905 *l.*

My Lords had hoped to have learnt from your letter of 26th April last how the above sum of 80,905 *l.* ought to be apportioned between the three sections of Vote 8; but apparently the Lords Commissioners of the Admiralty are unable to give this information.

My Lords further gather from the Naval Defence Account that the expenditure, as corrected by the Audit Office, out of the 600,000 *l.* applicable to armaments of dockyard vessels, out of Vote 9, was 358,085 *l.* 11 *s.* 2 *d.*, so that a saving of 241,914 *l.* 8 *s.* 10 *d.* is due from that Vote to the Naval Defence Account.

That saving cannot be found on Vote 9 itself, but if there be deducted from it the sum of 80,905 *l.* due from the Naval Defence Account to Vote 8, the net debt due to that Account from Navy Votes, 1890-91, is only 161,009 *l.* 8 *s.* 10 *d.*, which can be met out of the net saving on the aggregate of those Votes, after abating the excess of actual Appropriations-in-aid over the Estimate as shown by the Appropriation Accounts, viz.:—

	£.	*s.*	*d.*
Net saving on aggregate Navy Votes - -	225,867	18	4
Less -	55,478	12	9
	170,389	5	7
Abate net debt to Naval Defence Account -	161,009	8	10
Net Surplus on Navy Votes, 1890-91 - -	£. 9,379	16	9

Under these circumstances My Lords need no longer hesitate to exercise the powers given them by Section 4 of the Appropriation Act, 1890, and they accordingly give the following authorities :—

Excesses of Appropriations-in-Aid realised.

My Lords sanction the temporary application, in relief of the charge on Exchequer grants, of the following sums by which the Appropriations in Aid of certain Navy Votes for 1890–91 exceeded the Estimate, viz. :—

			£.	s.	d.
Vote	5.	Educational services - - -	501	14	5
„	6.	Scientific „ - - -	3,618	12	1
„	8II.	Matériel „ - - -	38,048	19	2
„	9.	Naval Amaments - - -	116,750	8	6
„	10.	Works, &c. - - - -	7,164	13	–
„	12.	Admiralty - - - - -	111	18	6
			£. 166,196	5	8

Application of Surpluses to meet Deficits.

	£.	s.	d.	£.	s.	d.
My Lords also authorise the temporary defrayment out of surpluses on certain Navy Votes amounting, according to the Appropriation Account, to - - - - - - -				352,616	5	8
Less net sum, due to the Naval Defence Account - - - - - - -	241,914	8	10			
	80,905	–	–			
				161,009	8	10
				£. 191,606	16	10

Of the following deficits on other Navy Votes for the year 1890–91, including irrecoverable balances, viz. :—

			£.	s.	d.
Vote	1.	Wages - - - - - -	294	7	5
„	8I.	Personnel - - - - -	6,163	3	6
„	8II.	Matériel - - - -	31,366	19	8
„	11.	Miscellaneous - - - -	19,286	13	7
„	14.	Naval and Marine Pensions -	4,256	–	4
„	16.	Australasian Force - - -	63,016	10	–
		Irrecoverable balances - -	2,364	12	10
			£. 126,748	7	4

I am, &c.
The Secretary to the Admiralty. (signed) *R. E. Welby.*

APPENDIX C.

"Treatment of a compulsory Retirement as voluntary."

Sir, War Office, 18 May 1892.

In reply to Sir R. Welby's letter of the 5th April (5421—92), notifying that the Lords Commissioners of the Treasury maintain the position taken up in their letter of the 14th March on the subject of the regulation of voluntary retirements of officers from the Army, I am directed by the Secretary of State for War to request that you will inform their Lordships that he regrets that he cannot go back from the position which he has defined in the previous correspondence on this subject.

I am, &c.
The Secretary to the Treasury. (signed) *H. T. De. la Bère.*

(8446—92.)

Sir, Treasury Chambers, 7 July 1892.

In reply to your letter of the 18th May last, with reference to the grant to an officer of permission to leave the Army with the pecuniary advantages of voluntary retirement, under circumstances which involve a deviation from the provisions of the Pay Warrant, the Lords Commissioners of Her Majesty's Treasury direct me to say, for the information of Mr. Secretary Stanhope, that they cannot depart from the position which they have taken up on this subject, and in which they are fully supported by the Public Accounts Committee in their Second Report for 1891, paragraphs 30 and 31.

The gratuity paid to Captain Bayly cannot be lawfully charged to Army Votes until the Secretary of State has submitted it for the special sanction of this Department, and such sanction has been given.

My Lords would represent to the Secretary of State that the omission to obtain Treasury concurrence in such payments may lead to some of the officers of his Department being held personally responsible for charges which will certainly be reported by the Comptroller and Auditor General for disallowance.

I am, &c.

The Financial Secretary, War Office. (signed) *R. E. Welby.*

Sir, War Office, 6 August 1892.

In reply to your letter of the 7th instant, 8446—92, I am directed by the Secretary of State for War to request that you will inform the Lords Commissioners of Her Majesty's Treasury that, in deference to the views expressed in paragraphs 30 and 31 of the Second Report of the Public Accounts Committee for 1892, he has decided to apply for their Lordship's covering sanction to the payment of the gratuity of 1,200 *l.* awarded to Captain Bayly on his retirement from the Suffolk Regiment. I am accordingly to request that you will move their Lordships to authorise this payment under the authority of the Dispensing Warrant of the 27th October 1884.

With regard to the last paragraph of your letter, in which an intimation is given to the Secretary of State that the omission to obtain Treasury concurrence in such payments as that to Captain Bayly, may lead to some of the officers of his Department being held personally responsible for the charge, Mr. Secretary Stanhope desires me to say that the payment was specially sanctioned by him, personally, after very fully investigating the circumstances of the case.

I have, &c.

The Secretary to the Treasury. (signed) *H. T. de la Bère.*

(12,921—92.)

Sir, Treasury Chambers, 13 August 1892.

The Lords Commissioners of Her Majesty's Treasury have had before th m your letter of the 6th instant, in which Mr. Secretary Stanhope, in deference to the opinion of the Public Accounts Committee, admits that Tresanry concurrence ought to have been obtained, under the Dispensing Warrant, before the gratuity of 1,200 *l.* was given in 1890 to Captain Bayly, late Suffolk Regiment, on h s compulsory retirement from the Army, and reqests that the covering sanction of this Department may now be given to he payment.

My Lords cannot say that they would have concurred in this payment if it had been submitted to them at the proper time. As, however, the faith of the Secretary of State may be said to have been pledged to the payment, and as the Secretary of State accepts the ruling of the Public Accounts Committitee on the point, for the future guidance of his Department, My Lords wll be prepared to waive recovery of this payment from Captain Bayly, f it be submitted in the next Schedule of Claims to be abandoned.

1892.
TREASURY MINUTE.

As regards the second paragraph of your letter, My Lords would draw the attention of the Secretary of State to the Circular issued by the Treasury under their Minute of 22nd December 1882, on the Report of the Public Accounts Committee of that year, in which Circular it is laid down that an accounting officer cannot escape pecuniary responsibility for an irregular payment which he is directed by the supreme chief of his Department to make, unless he first represents his objection to it in writing.

I am, &c.

The Financial Secretary, War Office. (signed) *R. E. Welby.*

PARLIAMENTARY CONSTITUENCIES.

RETURN to an Address of the Honourable The House of Commons, dated 15 May 1893;—*for*,

"RETURN showing, with regard to each PARLIAMENTARY CONSTITUENCY in the UNITED KINGDOM, the Number of ELECTORS on the REGISTER now in Force (in continuation of Parliamentary Paper, No. 244, of Session 1892)."

Home Office, 7 August 1893.

HERBERT J. GLADSTONE.

ENGLAND AND WALES.

RETURN showing, with regard to each PARLIAMENTARY CONSTITUENCY in *England* and *Wales*, the Number of ELECTORS on the REGISTER now in Force.

Note.—These totals are taken from the registers transmitted to the Secretary of State, in pursuance of section 37 of the Parliamentary Electors Registration Act, 1868. The officers in charge of registers were asked to furnish a summary, giving the total number of Parliamentary voters, exclusive (1) of votes starred under section 7 of the County Electors Act, 1888, and (2) of duplicate registrations as far as known.

COUNTIES.

NAME OF COUNTY OR DIVISION OF COUNTY.	Total Number of Electors on the Register now in Force.
ENGLAND:	
Bedford:	
Northern or Biggleswade Division	13,747
Southern or Luton - ditto -	12,433
Berks:	
Northern or Abingdon - Division	8,577
Southern or Newbury - ditto -	10,524
Eastern or Wokingham - ditto -	10,493
Bucks:	
Northern or Buckingham - - - Division	11,551
Mid or Aylesbury - ditto -	11,115
Southern or Wycombe - ditto -	11,877
Cambridge:	
Northern or Wisbech - Division	10,347
Western or Chesterton - ditto -	10,257
Eastern or Newmarket - ditto -	9,302
Chester:	
Wirral - - - Division	11,898
Eddisbury - - - ditto -	10,371
Macclesfield - - ditto -	8,752
Crewe - - - - ditto -	11,803
Northwich - - - ditto -	11,970
Altrincham - - - ditto -	11,135
Hyde - - - - ditto -	9,893
Knutsford - - - ditto -	9,444
Cornwall:	
Western or St. Ives - Division	7,497
North Western or Camborne - - - ditto -	8,070
Truro - - - - ditto -	8,895
Mid or St. Austell - ditto -	9,222
South Eastern or Bodmin - - - ditto -	9,579
North Eastern or Launceston - - - ditto -	9,394
Cumberland:	
Northern or Eskdale - Division	9,415
Mid or Penrith - - ditto -	9,145
Cockermouth - - ditto -	10,248
Western or Egremont - ditto -	9,310
Derby:	
High Peak - - - Division	10,256
North Eastern - - ditto -	10,456
Chesterfield - - - ditto -	9,950
Western - - - ditto -	10,628
Mid - - - - ditto -	10,175
Ilkeston - - - ditto -	12,427
Southern - - - ditto -	12,798
Devon:	
Eastern or Honiton - Division	9,128
North Eastern or Tiverton - - - ditto -	9,260
Northern or South Molton - - ditto -	8,654
North Western or Barnstaple - - ditto -	10,596
Western or Tavistock - ditto -	12,050
Southern or Totnes - ditto -	9,445
Torquay - - - ditto -	9,974
Mid or Ashburton - ditto -	9,558
Dorset:	
Northern - - - Division	8,713
Eastern - - - ditto -	10,646
Southern - - - ditto -	8,653
Western - - - ditto -	7,799
Durham:	
Jarrow - - - Division	14,387
Houghton-le-Spring - ditto -	13,968
Chester-le-Street - - ditto -	13,812
North Western - - ditto -	10,650
Mid - - - - ditto -	12,144
South Eastern - - ditto -	14,731
Bishop Auckland - ditto -	11,333
Barnard Castle - - ditto -	11,060

ENGLAND AND WALES—COUNTIES—*continued.*

NAME OF COUNTY OR DIVISION OF COUNTY.		Total Number of Electors on the Register now in Force.
Essex:		
South Western or Walthamstow	Division	16,682
Southern or Romford	ditto	18,318
Western or Epping	ditto	9,757
Northern or Saffron Walden	ditto	8,980
North Eastern or Harwich	ditto	11,234
Eastern or Maldon	ditto	10,141
Mid or Chelmsford	ditto	9,607
South Eastern	ditto	12,667
Gloucester:		
Mid or Stroud	Division	11,457
Northern or Tewkesbury	ditto	11,877
Eastern or Cirencester	ditto	10,048
Forest of Dean	ditto	10,655
Southern or Thornbury	ditto	11,960
Hereford:		
Northern or Leominster	Division	9,849
Southern or Ross	ditto	10,987
Hertford:		
Northern or Hitchin	Division	9,215
Eastern or Hertford	ditto	9,584
Mid or St. Albans	ditto	9,848
Western or Watford	ditto	11,041
Huntingdon:		
Southern or Huntingdon	Division	5,530
Northern or Ramsey	ditto	6,556
Kent:		
Western or Sevenoaks	Division	13,879
North Western or Dartford	ditto	13,689
South Western or Tunbridge	ditto	11,803
Mid or Medway	ditto	13,875
North Eastern or Faversham	ditto	13,792
Southern or Ashford	ditto	12,930
Eastern or St. Augustine's	ditto	13,644
Isle of Thanet	ditto	8,972
Lancaster:		
North:		
North Lonsdale	Division	9,560
Lancaster	ditto	10,249
Blackpool	ditto	13,395
Chorley	ditto	10,778
North East:		
Darwen	Division	13,925
Clitheroe	ditto	15,582
Accrington	ditto	12,361
Rossendale	ditto	11,683
South East:		
Westhoughton	Division	13,376
Heywood	ditto	9,081
Middleton	ditto	12,074
Radcliffe-cum-Farnworth	ditto	10,969
Eccles	ditto	12,243
Lancaster—*continued.*		
South East—*continued.*		
Stretford	Division	15,702
Gorton	ditto	12,147
Prestwich	ditto	13,186
South West:		
Southport	Division	10,719
Ormskirk	ditto	9,765
Bootle	ditto	15,868
Widnes	ditto	9,102
Newton	ditto	10,413
Ince	ditto	10,390
Leigh	ditto	10,312
Leicester:		
Eastern or Melton	Division	11,616
Mid or Loughborough	ditto	10,089
Western or Bosworth	ditto	10,687
Southern or Harborough	ditto	13,865
Lincoln:		
West Lindsey or Gainsborough	Division	11,557
North Lindsey or Brigg	ditto	10,503
East Lindsey or Louth	ditto	9,694
South Lindsey or Horncastle	ditto	9,646
North Kesteven or Sleaford	ditto	9,596
South Kesteven or Stamford	ditto	9,565
Holland or Spalding	ditto	13,354
Middlesex:		
Enfield	Division	13,164
Tottenham	ditto	17,196
Hornsey	ditto	13,774
Harrow	ditto	15,536
Ealing	ditto	12,671
Brentford	ditto	10,371
Uxbridge	ditto	11,923
Monmouth;		
Northern	Division	11,611
Western	ditto	11,146
Southern	ditto	13,511
Norfolk:		
North Western	Division	10,867
South Western	ditto	9,249
Northern	ditto	9,715
Eastern	ditto	10,952
Mid	ditto	9,540
Southern	ditto	9,784
Northampton:		
Northern	Division	10,056
Eastern	ditto	11,963
Mid	ditto	11,081
Southern	ditto	9,237
Northumberland:		
Wansbeck	Division	11,690
Tyneside	ditto	15,052
Hexham	ditto	10,494
Berwick-upon-Tweed	ditto	9,219
Nottingham:		
Bassetlaw	Division	9,890
Newark	ditto	10,296
Rushcliffe	ditto	12,300
Mansfield	ditto	11,818

ENGLAND AND WALES—COUNTIES—*continued.*

NAME OF COUNTY OR DIVISION OF COUNTY.	Total Number of Electors on the Register now in Force.
Oxford:	
Northern or Banbury - Division	8,273
Mid or Woodstock - ditto -	9,832
Southern or Henley - ditto -	8,893
Rutland - - - - - -	4,228
Salop:	
Western or Oswestry - Division	9,980
Northern or Newport - ditto -	10,577
Mid or Wellington - ditto -	8,292
Southern or Ludlow - ditto -	10,518
Somerset:	
Northern - - - Division	10,056
Wells - - - - ditto -	10,603
Frome - - - ditto -	11,324
Eastern - - - ditto -	9,327
Southern - - - ditto -	9,823
Bridgwater - - - ditto -	10,346
Western or Wellington - ditto -	9,565
Southampton:	
Northern or Basingstoke Division	9,280
Western or Andover - ditto -	9,013
Eastern or Petersfield - ditto -	8,437
Southern or Fareham - ditto -	14,469
New Forest - - - ditto -	10,410
Isle of Wight - - - -	13,291
Stafford:	
Leek - - - - Division	11,380
Burton - - - ditto -	10,004
Western - - - ditto -	10,604
North Western - - ditto -	14,761
Lichfield - - - ditto -	8,977
Kingswinford - - ditto -	11,997
Handsworth - - ditto -	16,750
Suffolk:	
Northern or Lowestoft - Division	11,852
North Eastern or Eye - ditto -	10,340
North Western or Stowmarket - - - ditto -	11,087
South or Sudbury - ditto -	10,594
South Eastern or Woodbridge - - - ditto -	11,863
Surrey:	
North Western or Chertsey - - Division	10,843
South Western or Guildford - - ditto -	11,564
South Eastern or Reigate - - - ditto -	11,214
Mid or Epsom - - ditto -	10,794
Kingston - - - ditto -	13,421
North Eastern or Wimbledon - - - ditto -	16,454
Sussex:	
North Western or Horsham - - - Division	9,157
South Western or Chichester - - - ditto -	9,051
Northern or East Grinstead - - - ditto -	8,873
Mid or Lewes - - ditto -	12,111
Southern or Eastbourne ditto -	10,554
Eastern or Rye - - ditto -	11,354
Warwick:	
Northern or Tamworth - Division	10,211
North Eastern or Nuneaton - - - ditto -	10,679
South Western or Stratford-on-Avon - - ditto -	9,479
South Eastern or Rugby ditto -	9,880
Westmorland:	
Northern or Appleby - Division	6,570
Southern or Kendal - ditto -	6,075
Wilts:	
Northern or Cricklade - Division	10,399
North Western or Chippenham - - - ditto -	8,259
Western or Westbury - ditto -	9,837
Eastern or Devizes - ditto -	9,348
Southern or Wilton - ditto -	8,452
Worcester:	
Western or Bewdley - Division	9,960
Southern or Evesham - ditto -	9,651
Mid or Droitwich - ditto -	9,838
Northern - - - ditto -	10,972
Eastern - - - ditto -	5,197
York:	
East Riding:	
Holderness - - - Division	9,903
Buckrose - - - ditto -	9,126
Howdenshire - - ditto -	9,795
North Riding:	
Thirsk and Malton - Division	12,354
Richmond - - - ditto -	10,842
Cleveland - - - ditto -	11,108
Whitby - - - ditto -	10,881
West Riding:	
Northern Part:	
Skipton - - - Division	11,025
Keighley - - - ditto -	11,713
Shipley - - - ditto -	14,536
Sowerby - - - ditto -	11,361
Elland - - - ditto -	12,370
Southern Part:	
Morley - - - Division	12,824
Normanton - - - ditto -	12,605
Colne Valley - - ditto -	10,701
Holmfirth - - - ditto -	11,203
Barnsley - - - ditto -	13,341
Hallamshire - - - ditto -	14,293
Rotherham - - - ditto -	13,412
Doncaster - - - ditto -	13,709
Eastern Part:	
Ripon - - - - Division	9,777
Otley - - - - ditto -	10,713
Barkston Ash - - ditto -	8,993
Osgoldcross - - - ditto -	12,338
Pudsey - - - ditto -	13,645
Spen Valley - - ditto -	10,252
TOTAL COUNTIES, ENGLAND - -	2,564,941

ENGLAND AND WALES—COUNTIES—*continued.*

NAME OF COUNTY OR DIVISION OF COUNTY.	Total Number of Electors on the Register now in Force.
WALES:	
Anglesey	10,172
Brecon	10,325
Cardigan	13,215
Carmarthen	
Eastern Division	9,425
Western ditto	9,920
Carnarvon:	
Southern or Eifion Division	9,748
Northern or Arfon ditto	9,476
Denbigh:	
Eastern Division	9,208
Western ditto	9,243
Flint	10,441
Glamorgan:	
Eastern Division	11,998
Rhondda ditto	9,701
Western or Gower ditto	11,219
Mid ditto	11,273
Southern ditto	12,774
Merioneth	9,229
Montgomery	8,064
Pembroke	9,829
Radnor	4,662
TOTAL COUNTIES, WALES	189,922

CITIES AND BOROUGHS.

NAME OF CITY OR BOROUGH.	Total Number of Electors on the Register now in Force.
ENGLAND:	
Ashton-under-Lyne	7,089
Aston Manor	10,819
Barrow-in-Furness	6,861
Bath	6,944
Battersea and Clapham:	
Battersea Division	12,981
Clapham ditto	13,190
Bedford	4,067
Bethnal Green:	
North East Division	7,128
South West ditto	7,976
Birkenhead	13,973
Birmingham:	
Edgbaston Division	10,457
West ditto	11,703
Central ditto	12,304
North ditto	9,924
East ditto	11,038
Bordesley ditto	13,595
South ditto	11,345
Blackburn	17,750
Bolton	17,680
Boston	3,122
Bradford:	
West Division	10,809
Central ditto	10,443
East ditto	12,560
Brighton	17,095
Bristol:	
West Division	8,169
North ditto	10,996
East ditto	11,114
South ditto	12,351
Burnley	12,826
Bury (Lancashire)	7,982
Bury St. Edmunds	2,520
Camberwell:	
North Division	11,377
Peckham ditto	11,436
Dulwich ditto	11,877
Cambridge	7,389
Canterbury	3,767
Carlisle	6,447
Chatham	8,580
Chelsea	13,484
Cheltenham	6,842
Chester	6,902
Christchurch	6,759
Colchester	5,095
Coventry	10,982
Croydon	15,439
Darlington	6,283
Deptford	14,131
Derby	16,271
Devonport	7,875
Dewsbury	11,812
Dover	5,297
Dudley	15,335
Durham	2,420
Exeter	8,125

ENGLAND AND WALES—CITIES AND BOROUGHS—*continued.*

NAME OF CITY OR BOROUGH.	Total Number of Electors on the Register now in Force.
Finsbury:	
Holborn - - - Division	12,133
Central - - - ditto -	9,279
East - - - - ditto -	6,179
Fulham - - - - - -	11,692
Gateshead - - - - -	14,090
Gloucester - - - - -	6,683
Grantham - - - - -	2,798
Gravesend - - - - -	5,016
Great Grimsby - - - -	10,662
Great Yarmouth - - - -	7,876
Greenwich - - - - -	10,583
Hackney:	
North - - - Division	11,355
Central - - - ditto -	9,288
South - - - ditto -	11,836
Halifax - - - - - -	13,317
Hammersmith - - - - -	11,998
Hampstead - - - - -	8,815
Hanley - - - - - -	12,966
Hartlepool, The - - - -	11,110
Hastings - - - - - -	7,026
Hereford - - - - - -	3,415
Huddersfield - - - - -	15,550
Hythe - - - - - -	4,411
Ipswich - - - - - -	9,444
Islington:	
North - - - Division	11,060
West - - - - ditto -	8,921
East - - - - ditto -	10,579
South - - - ditto -	8,546
Kensington:	
North - - - Division	9,515
South - - - ditto -	8,974
Kidderminster - - - - -	4,243
King's Lynn - - - - -	2,913
Kingston-upon-Hull:	
East - - - - Division	9,857
Central - - - ditto -	12,186
West - - - - ditto -	14,153
Lambeth:	
North - - - Division	7,286
Kennington - - ditto -	9,934
Brixton - - - ditto -	10,450
Norwood - - - ditto -	9,398
Leeds:	
North - - - Division	12,700
Central - - - ditto -	10,303
East - - - - ditto -	9,260
West - - - - ditto -	13,898
South - - - ditto -	11,476
Leicester - - - - - -	22,773
Lewisham - - - - -	12,170
Lincoln - - - - - -	7,571

NAME OF CITY OR BOROUGH.	Total Number of Electors on the Register now in Force.
Liverpool:	
Kirkdale - - - Division	9,486
Walton - - - ditto -	8,997
Everton - - - ditto -	9,425
West Derby - - ditto -	10,093
Scotland - - - ditto -	5,868
Exchange - - - ditto -	7,441
Abercromby - - ditto -	8,798
East Toxteth - - ditto -	8,489
West Toxteth - - ditto -	7,948
London - - - - - -	33,784
Maidstone - - - - -	4,800
Manchester:	
North West - - Division	12,063
North - - - ditto -	10,290
North East - - ditto -	9,930
East - - - - ditto -	11,820
South - - - ditto -	10,641
South West - - ditto -	9,581
Marylebone:	
East - - - - Division	8,036
West - - - - ditto -	8,473
Middlesbrough - - - - -	12,083
Monmouth District:	
Monmouth - - - 826	
Newport - - - 6,955	
Usk - - - - 215	
	7,996
Morpeth - - - - - -	7,199
Newcastle-on-Tyne - - - -	33,464
Newcastle-under-Lyme - - -	8,682
Newington:	
West - - - - Division	7,746
Walworth - - - ditto -	7,146
Northampton - - - - -	11,233
Norwich - - - - - -	17,003
Nottingham:	
West - - - - Division	13,932
East - - - - ditto -	11,322
South - - - ditto -	11,200
Oldham - - - - - -	28,445
Oxford - - - - - -	7,575
Paddington:	
North - - - Division	6,994
South - - - ditto -	5,231
Penryn and Falmouth - - -	2,607
Peterborough - - - - -	4,650
Plymouth - - - - -	13,258
Pontefract - - - - -	2,575
Portsmouth - - - - -	24,023
Preston - - - - - -	16,190

ENGLAND AND WALES—CITIES AND BOROUGHS—*continued.*

NAME OF CITY OR BOROUGH.	Total Number of Electors on the Register now in Force.
Reading	8,709
Rochdale	11,774
Rochester	4,374
St. George, Hanover-square	10,381
St. Helens	9,593
St. Pancras:	
North Division	7,000
East ditto	7,055
West ditto	7,599
South ditto	6,042
Salford:	
North Division	8,488
West ditto	9,995
South ditto	8,939
Salisbury	2,783
Scarborough	4,944
Sheffield:	
Attercliffe Division	11,668
Brightside ditto	10,566
Central ditto	9,949
Hallam ditto	8,822
Ecclesall ditto	10,077
Shoreditch:	
Hoxton Division	8,537
Haggerston ditto	6,502
Shrewsbury	4,268
Southampton	13,922
South Shields	13,877
Southwark:	
West Division	8,067
Rotherhithe ditto	9,055
Bermondsey ditto	10,760
Stafford	3,354
Stalybridge	6,749
Stockport	10,804
Stockton-on-Tees	10,743
Stoke-upon-Trent	10,680
Strand	11,401
Sunderland	23,012
Taunton	2,891
Tower Hamlets:	
Whitechapel Division	6,209
St. George ditto	3,689
Limehouse ditto	6,462
Mile End ditto	5,910
Stepney ditto	6,096
Bow and Bromley ditto	10,645
Poplar ditto	10,015
Tynemouth	7,494
Wakefield	5,488
Walsall	11,838
Wandsworth	15,612
Warrington	8,144
Warwick and Leamington	5,753
Wednesbury	11,267
West Bromwich	9,289
West Ham:	
North Division	13,638
South ditto	15,276
Westminster	8,462
Whitehaven	2,771
Wigan	7,654
Winchester	2,453
Windsor	2,784
Wolverhampton:	
West Division	9,691
East ditto	8,394
South ditto	8,856
Woolwich	12,904
Worcester	7,051
York	11,203
TOTAL BOROUGHS, ENGLAND	2,011,369

WELSH BOROUGHS:

Cardiff District:		
Cardiff	17,191	
Cowbridge	202	
Llantrissant	440	
		17,833
Carmarthen District:		
Carmarthen	1,456	
Llanelly	3,836	
		5,292
Carnarvon District:		
Bangor	1,565	
Carnarvon	1,532	
Conway	529	
Criccieth	230	
Nevin	356	
Pwllheli	588	
		4,800
Denbigh District:		
Denbigh	979	
Holt	197	
Ruthin	444	
Wrexham	2,012	
		3,632
Flint District:		
Caergwyle	197	
Caerwys	97	
Flint	905	
Holywell	1,234	
Mold	671	
Overton	207	
Rhuddlan	184	
St. Asaph	280	
		3,775
Merthyr Tydfil		16,592
Montgomery District:		
Llanfyllin	168	
Llanidloes	413	
Machynlleth	317	
Montgomery	216	
Newtown	1,027	
Welshpool	803	
		2,944

ENGLAND AND WALES—CITIES AND BOROUGHS—*continued.*

NAME OF CITY OR BOROUGH.		Total Number of Electors on the Register now in Force.	NAME OF CITY OR BOROUGH.		Total Number of Electors on the Register now in Force.
Pembroke and Haverfordwest District:			Swansea District:		
			Swansea Town Division:		
Fishguard	247		Swansea Borough, part of		9,064
Haverfordwest	1,260		Swansea District Division:		
Milford	483		Swansea Borough, part of	5,217	
Narberth	185		Aberavon	2,362	
Pembroke	2,873		Kenfig	112	
Tenby	601		Loughor	466	
Wiston	125		Neath	2,087	
Llanstadwell	404				10,244
		6,178	TOTAL BOROUGHS, WALES		80,354

UNIVERSITIES.

NAME OF CONSTITUENCY.	Total Number of Electors on the Register now in Force.
University of Oxford	6,085
University of Cambridge	6,737
University of London	3,350
TOTAL	16,172

SUMMARY.

	Total Number of Electors on the Register now in Force.	
COUNTIES:		
ENGLAND	2,564,941	
WALES	189,922	
TOTAL COUNTIES		2,754,863
BOROUGHS:		
ENGLAND	2,011,369	
WALES	80,354	
TOTAL BOROUGHS		2,091,723
UNIVERSITIES		16,172
GRAND TOTAL for ENGLAND and WALES		4,862,758

SCOTLAND.

RETURN showing, with regard to each PARLIAMENTARY CONSTITUENCY in *Scotland*, the Total Number of ELECTORS on the REGISTER now in Force.

COUNTY CONSTITUENCIES.

COUNTIES OR DIVISIONS OF COUNTIES.			Number of Electors.
Aberdeenshire:			
East Division			11,960
West Division			10,173
Argyllshire			10,241
Ayrshire:			
North Division			12,436
South Division			15,278
Banffshire			7,241
Berwickshire			5,636
Buteshire			3,247
Caithness-shire			4,266
Clackmannan and		6,132	
Kinross shires		1,461	7,593
Dumbartonshire			12,017
Dumfries-shire			9,174
Edinburghshire			13,496
Elgin and		4,929	
Nairn shires		822	5,751
Fifeshire:			
East Division			9,277
West Division			10,256
Forfarshire			11,534
Haddingtonshire			6,350
Inverness shire			8,433
Kincardineshire			5,770
Kirkcudbright			5,700
Lanarkshire:			
Govan Division			11,202
Partick Division			12,105
North West Division			11,954
North East Division			13,112
Mid Division			11,176
South Division			8,996
Linlithgowshire			7,315
Orkney and		3,805	
Shetland		3,270	7,075
Peebles and		2,697	
Selkirk shires		775	3,472
Perthshire:			
East Division			7,539
West Division			8,004
Renfrewshire:			
East Division			10,299
West Division			8,314
Ross and Cromarty shire			8,917
Roxburghshire			5,985
Stirlingshire			13,711
Sutherlandshire			2,754
Wigtownshire			5,633
TOTAL COUNTIES			343,392

SCOTLAND—*continued.*

BURGH CONSTITUENCIES.

BURGHS OR GROUPS OF BURGHS.		Number of Electors.
Aberdeen:		
North Division	9,018	
South Division	9,153	
Ayr District:		
Ayr	3,266	
Campbeltown	874	
Inveraray	121	
Irvine	1,382	
Oban	707	
		6,350
Dumfries District:		
Dumfries	2,080	
Annan	498	
Kirkcudbright	331	
Lochmaben	159	
Sanquhar	221	
		3,289
Dundee		18,298
Edinburgh:		
East Division	9,059	
West Division	8,278	
Central Division	7,651	
South Division	11,281	
Elgin District:		
Elgin	1,002	
Banff	957	
Cullen	305	
Inverurie	438	
Kintore	120	
Peterhead	1,610	
		4,432
Falkirk District:		
Falkirk	1,926	
Airdrie	2,279	
Hamilton	3,483	
Lanark	638	
Linlithgow	575	
		8,901
Glasgow:		
Bridgeton Division	10,459	
Camlachie Division	10,004	
St. Rollox Division	14,013	
Central Division	14,701	
College Division	14,414	
Tradeston Division	9,903	
Blackfriars and Hutchesontown Division.	9,561	
Greenock		7,655
Hawick District:		
Hawick	2,790	
Galashiels	2,535	
Selkirk	909	
		6,234
Inverness District:		
Inverness	2,673	
Forres	512	
Fortrose	145	
Nairn	472	
		3,802
Kilmarnock District:		
Kilmarnock	4,373	
Dumbarton	2,412	
Port Glasgow	1,899	
Renfrew	916	
Rutherglen	1,961	
		11,561
Kirkcaldy District:		
Kirkcaldy	2,501	
Burntisland	734	
Dysart	1,876	
Kinghorn	235	
		5,346
Leith District:		
Leith	10,884	
Musselburgh	1,357	
Portobello	1,219	
		13,460
Montrose District:		
Montrose	1,814	
Arbroath	3,361	
Brechin	1,168	
Forfar	1,616	
Bervie	201	
		8,160
Paisley		8,709
Perth		4,326
St. Andrews District:		
St. Andrews	885	
Anstruther Easter	188	
Anstruther Wester	80	
Crail	210	
Cupar	699	
Kilrenny	362	
Pittenweem	245	
		2,669
Stirling District:		
Stirling	2,362	
Culross	50	
Dunfermline	2,836	
Inverkeithing	278	
Queensferry, South	183	
		5,709
Wick District:		
Wick	893	
Cromarty	150	
Dingwall	321	
Dornoch	89	
Kirkwall	476	
Tain	268	
		2,197
TOTAL BURGHS		258,593

SCOTLAND—*continued.*

UNIVERSITIES.

NAME OF CONSTITUENCY.	Number of Electors.
Edinburgh (7,154) and St. Andrews (1,514) - - - -	8,668
Glasgow (4,990) and Aberdeen (3,448) - - - - -	8,438
TOTAL UNIVERSITIES - - -	17,106

SUMMARY.

COUNTIES - - - - - - - - -	343,392
BURGHS - - - - - - - - -	258,593
UNIVERSITIES - - - - - - - -	17,106
GRAND TOTAL - - -	619,091

Crown Office, Edinburgh,
27 June 1893.

John Cowan,
Crown Agent for Scotland.

IRELAND.

RETURN showing, with regard to each PARLIAMENTARY CONSTITUENCY in *Ireland*, the Total Number of ELECTORS on the REGISTER now in force.

COUNTY CONSTITUENCIES.

NAME OF COUNTY OR DIVISION OF COUNTY.	Total Number of Registered Electors.	NAME OF COUNTY OR DIVISION OF COUNTY.	Total Number of Registered Electors.
Antrim:		Cork:	
North Antrim - - -	9,152	North Cork - - -	9,514
Mid Antrim - - -	8,212	North East Cork - -	8,790
East Antrim - - -	8,785	Mid Cork - - - -	8,854
South Antrim - - -	10,496	East Cork - - - -	6,831
		West Cork - - - -	5,480
Armagh:		South Cork - - -	7,527
North Armagh - - -	10,034	South East Cork - - -	10,543
Mid Armagh - - -	7,407		
South Armagh - - -	7,278	Donegal:	
		North Donegal - - -	6,911
Carlow - - - - -	6,711	West Donegal - - -	6,283
		East Donegal - - -	7,125
Cavan:		South Donegal - - -	6,658
West Cavan - - -	10,276		
East Cavan - - - -	9,311	Down:	
		North Down - - -	9,478
Clare:		East Down - - - -	8,681
East Clare - - - -	11,472	West Down - - -	10,279
West Clare - - -	11,222	South Down - - -	8,731

IRELAND—COUNTY CONSTITUENCIES—*continued.*

NAME OF COUNTY OR DIVISION OF COUNTY.	Total Number of Registered Electors.
Dublin:	
North Dublin	12,449
South Dublin	10,550
Fermanagh:	
North Fermanagh	5,729
South Fermanagh	5,684
Galway:	
Connemara	6,972
North Galway	9,287
East Galway	7,991
South Galway	6,899
Kerry:	
North Kerry	5,772
West Kerry	5,882
South Kerry	3,508
East Kerry	5,529
Kildare:	
North Kildare	5,818
South Kildare	6,395
Kilkenny:	
North Kilkenny	5,767
South Kilkenny	6,049
King's County:	
Birr	5,205
Tullamore	5,165
Leitrim:	
North Leitrim	6,424
South Leitrim	7,796
Limerick:	
West Limerick	7,131
East Limerick	8,429
Londonderry:	
North Derry	10,721
South Derry	9,104
Longford:	
North Longford	4,445
South Longford	4,528
Louth:	
North Louth	5,624
South Louth	5,420
Mayo:	
North Mayo	6,539
West Mayo	11,262
East Mayo	7,992
South Mayo	9,858
Meath:	
North Meath	6,059
South Meath	6,983
Monaghan:	
North Monaghan	6,927
South Monaghan	6,778
Queen's County:	
Ossory	6,157
Leix	5,989
Roscommon:	
North Roscommon	9,894
South Roscommon	8,609
Sligo:	
North Sligo	8,204
South Sligo	7,672
Tipperary:	
North Tipperary	6,762
Mid Tipperary	7,482
South Tipperary	5,873
East Tipperary	7,192
Tyrone:	
North Tyrone	6,472
Mid Tyrone	7,282
East Tyrone	6,842
South Tyrone	7,136
Waterford:	
West Waterford	6,240
East Waterford	6,168
Westmeath:	
North Westmeath	5,321
South Westmeath	5,296
Wexford:	
North Wexford	9,476
South Wexford	9,550
Wicklow:	
West Wicklow	4,726
East Wicklow	4,702
TOTAL	637,7[illegible]

IRELAND—*continued.*

CITY AND BOROUGH CONSTITUENCIES.

NAME OF CITY OR BOROUGH OR DIVISION OF CITY OR BOROUGH.	Total Number of Registered Electors.	NAME OF CITY OR BOROUGH OR DIVISION OF CITY OR BOROUGH.	Total Number of Registered Electors.
Belfast:		Galway - - - - - -	1,986
East Belfast Division - -	11,543		
South Belfast Division -	7,178	Kilkenny - - - - -	1,825
West Belfast Division - -	8,556		
North Belfast Division -	8,142	Limerick - - - - -	5,846
Cork - - - - - -	13,660	Londonderry - - - -	4,052
Dublin:		Newry - - - - -	1,927
College Green Division -	7,786		
Dublin Harbour Division -	10,870	Waterford - - - - -	4,103
St. Stephen's Green Division	8,555		
St. Patrick's Division - -	8,990	TOTAL - - -	105,019

UNIVERSITY.

NAME OF CONSTITUENCY.	Total Number of Registered Electors.
Dublin, Trinity College - - - - -	4,495

ABSTRACT.

COUNTIES - - - - - - - - -	637,757
BOROUGHS - - - - - - - - -	105,019
UNIVERSITY - - - - - - - - -	4,495
TOTAL Parliamentary Electors in Ireland -	747,271

Dublin Castle, 31 May 1893. *D. Harrel.*

GENERAL SUMMARY.

	Registered Electors in Counties.	Registered Electors in Boroughs.	Registered Electors in Universities.	TOTAL.
ENGLAND AND WALES - -	2,754,863	2,091,723	16,172	4,862,758
SCOTLAND - - - - - -	343,392	258,593	17,106	619,091
IRELAND - - - - - -	637,757	105,019	4,495	747,271
GRAND TOTAL FOR THE UNITED KINGDOM -	3,736,012	2,455,335	37,773	6,229,120

PARLIAMENTARY CONSTITUENCIES.

RETURN showing, with regard to each PARLIAMENTARY CONSTITUENCY in the UNITED KINGDOM, the Number of ELECTORS on the REGISTER now in force (in continuation of Parliamentary Paper, No. 244, of Session 1892).

(*Sir Charles Dilke.*)

Ordered, by The House of Commons, *to be Printed,*
7 *August* 1893.

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PARLIAMENTARY ELECTORS.

RETURN to an Address of the Honourable The House of Commons, dated 17 March 1893;—*for*,

"RETURN from the COUNTIES and BOROUGHS of *England* and *Wales*, showing the several Classes of Electors on the existing Parliamentary Registers, in the following form :—

Electors, England and Wales.—Analysis of Register.

Counties.

Constituency.	Ownership Electors.	Occupiers.	Lodgers.	TOTAL.

Boroughs.

Constituency.	Occupiers.	Freemen, &c.	Lodgers.	TOTAL.

Home Office,
7 August 1893.

HERBERT J. GLADSTONE.

(*Mr. Philip Stanhope.*)

Ordered, by The House of Commons, *to be Printed*,
7 *August* 1893.

LONDON:
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ELECTORS (COUNTY AND BOROUGH) RETURN.

COUNTIES.

Constituency.	Ownership Electors.	Occupiers.	Lodgers.	Total.
ENGLAND:				
Bedfordshire:				
Northern or Biggleswade Division	2,986	10,572	189	13,747
Southern or Luton Division	1,882	10,393	158	12,433
Berkshire:				
Northern or Abingdon Division	1,228	7,318	31	8,577
Southern or Newbury Division	1,947	8,536	41	10,524
Eastern or Wokingham Division	1,822	8,584	87	10,493
Buckinghamshire:				
Northern or Buckingham Division	2,219	9,272	60	11,551
Mid or Aylesbury Division	1,698	9,398	19	11,115
Southern or Wycombe Division	1,430	10,378	69	11,877
Cambridge:				
Northern or Wisbech Division	2,347	7,933	67	10,347
Western or Chesterton Division	2,691	7,555	11	10,257
Eastern or Newmarket Division	1,356	7,917	29	9,302
Chester:				
Wirral	2,363	9,036	499	11,898
Eddisbury	1,992	8,223	156	10,371
Macclesfield	930	7,771	51	8,752
Crewe	1,640	9,910	253	11,803
Northwich	1,437	10,196	337	11,970
Altrincham	2,667	8,342	126	11,135
Hyde	1,556	8,309	28	9,893
Knutsford	1,286	8,126	32	9,444
Cornwall:				
Western or St. Ives Division	738	6,723	36	7,497
North Western or Camborne Division	1,029	6,923	118	8,070
Truro Division	1,133	7,724	38	8,895
Mid or St. Austell Division	1,571	7,641	10	9,222
South-Eastern or Bodmin Division	1,662	7,831	86	9,579
North-Eastern or Launceston Division	2,042	7,348	4	9,394
Cumberland:				
Northern or Eskdale Division	2,566	6,818	31	9,415
Mid or Penrith Division	2,584	6,530	31	9,145
Cockermouth Division	1,801	8,403	44	10,248
Western or Egremont Division	2,039	7,256	15	9,310
Derby:				
High Peak Division	1,667	8,517	72	10,256
North Eastern Division	1,252	9,187	17	10,456
Chesterfield Division	1,074	8,825	51	9,950
Western Division	2,609	7,970	49	10,628
Mid Division	1,554	8,588	33	10,175
Ilkeston Division	2,050	10,205	172	12,427
Southern Division	3,548	9,185	65	12,798
Devon:				
Eastern or Honiton Division	1,764	7,306	58	9,128
North-Eastern or Tiverton Division	1,426	7,820	14	9,260
Northern or South Molton Division	1,570	7,074	10	8,654
North Western or Barnstaple Division	1,890	8,655	51	10,596
Western or Tavistock Division	2,760	9,028	262	12,050
Southern or Totnes Division	1,548	7,777	120	9,445
Torquay Division	1,942	6,975	1,057	9,974
Mid or Ashburton Division	1,797	7,706	55	9,558

ELECTORS (COUNTY AND BOROUGH) RETURNS.—COUNTIES—*continued.*

CONSTITUENCY.	Ownership Electors.	Occupiers.	Lodgers.	TOTAL.
ENGLAND—*continued.*				
Dorset:				
Northern Division	1,191	7,421	101	8,713
Eastern Division	1,197	* 9,305	144	* 10,646
Southern Division	1,361	6,873	419	8,653
Western Division	1,162	6,524	113	7,799
Durham:				
Jarrow Division	2,009	12,331	47	14,387
Houghton-le-Spring Division	2,488	11,400	80	13,968
Chester-le-Street Division	1,935	11,688	189	13,812
North Western Division	912	9,657	81	10,650
Mid Division	1,334	10,766	44	12,144
South Eastern Division	4,398	10,221	112	14,731
Bishop Auckland Division	1,503	9,791	39	11,333
Barnard Castle Division	1,927	9,065	68	11,060
Essex:				
South Western, or Walthamstow Division	2,043	13,799	840	16,682
Southern or Romford Division	3,401	14,328	589	18,318
Western or Epping Division	1,217	8,415	125	9,757
Northern or Saffron Walden Division	1,204	7,768	8	8,980
North Eastern or Harwich Division	2,198	9,021	15	11,234
Eastern or Maldon Division	1,345	8,751	45	10,141
Mid or Chelmsford Division	1,133	8,424	50	9,607
South Eastern Division	1,368	10,853	446	12,667
Gloucester:				
Mid or Stroud Division	2,263	8,925	269	11,457
Northern or Tewkesbury Division	4,225	7,507	145	11,877
Eastern or Cirencester Division	1,437	8,484	127	10,048
Forest of Dean Division	2,993	7,612	50	10,655
Southern or Thornbury Division	2,356	9,557	47	11,960
Hereford:				
Northern or Leominster Division	1,864	7,738	247	9,849
Southern or Ross Division	2,404	8,090	493	10,987
Hertford:				
Northern or Hitchin Division	1,191	7,977	47	9,215
Eastern or Hertford Division	1,345	8,098	141	9,584
Mid or St. Alban's Division	1,316	8,386	146	9,848
Western or Watford Division	1,439	9,407	195	11,041
Huntingdonshire:				
Southern or Huntingdon Division	912	4,535	83	5,530
Northern or Ramsey Division	1,273	5,254	29	6,556
Kent:				
Western or Sevenoaks Division	2,234	11,118	527	13,879
North Western or Dartford Division	2,211	10,973	505	13,689
South Western or Tunbridge Division	1,276	10,345	182	11,803
Mid or Medway Division	3,630	10,225	20	13,875
North Eastern or Faversham Division	1,902	11,326	564	13,792
Southern or Ashford Division	1,998	10,869	63	12,930
Eastern or St. Augustine's Division	3,625	10,005	14	13,644
Isle of Thanet Division	1,600	7,224	148	8,972
Lancashire:				
North:				
North Lonsdale Division	2,258	7,276	26	9,560
Lancaster Division	1,925	8,286	38	10,249
Blackpool Division	3,790	9,555	50	13,395
Chorley Division	1,251	9,527	—	10,778
North East:				
Darwen Division	3,632	10,289	4	13,925
Clitheroe Division	1,564	13,999	19	15,582
Accrington Division	1,087	11,266	8	12,361
Rossendale Division	1,210	10,459	14	11,683

* (Including 1 "reserved right" voter, ss. 31 and 33 Reform Act, 1832).

ELECTORS (COUNTY AND BOROUGH) RETURN.—COUNTIES—*continued.*

CONSTITUENCY.	Ownership Voters.	Occupiers.	Lodgers.	TOTAL.
ENGLAND—*continued.*				
Lancashire—*continued.*				
South East :				
Westhoughton Division	1,491	11,877	8	13,376
Heywood Division	909	8,172	—	9,081
Middleton Division	1,751	10,307	16	12,074
Ratcliffe-cum-Farnworth Division	775	10,186	8	10,969
Eccles Division	1,349	10,672	222	12,243
Stretford Division	6,262	8,510	930	15,702
Gorton Division	995	11,010	142	12,147
Prestwich Division	2,733	10,309	144	13,186
South West ;				
Southport Division	2,181	7,762	776	10,719
Ormskirk Division	925	8,773	67	9,765
Bootle Division	3,697	11,862	309	15,868
Widnes Division	798	8,281	23	9,102
Newton Division	1,477	8,921	15	10,413
Ince Division	976	9,302	112	10,390
Leigh Division	650	9,656	6	10,312
Leicester :				
Eastern or Melton Division	2,576	8,981	59	11,616
Mid or Loughborough Division	1,862	8,150	77	10,089
Western or Bosworth Division	1,663	8,999	25	10,687
Southern or Harborough Division	4,918	8,875	72	13,865
Lincolnshire :				
West Lindsey or Gainsborough Division	3,756	7,753	48	11,557
North Lindsey, or Brigg Division	2,232	8,183	88	10,503
East Lindsey, or Louth Division	1,986	7,648	60	9,694
South Lindsey, or Horncastle Division	2,598	6,966	82	9,646
North Kesteven, or Sleaford Division	1,969	7,586	41	9,596
South Kesteven or Stamford Division	1,764	7,743	58	9,565
Holland or Spalding Division	3,575	9,740	39	13,354
Middlesex :				
Enfield Division	1,532	11,164	468	13,164
Tottenham Division	3,282	13,240	674	17,196
Hornsey Division	4,109	8,484	1,181	13,774
Harrow Division	2,520	11,994	1,022	15,536
Ealing Division	3,592	8,630	449	12,671
Brentford Division	1,115	8,983	273	10,371
Uxbridge Division	2,125	9,590	208	11,923
Monmouthshire :				
Northern Division	1,716	9,630	265	11,611
Western Division	731	10,376	39	11,146
Southern Division	2,468	10,691	352	13,511
Norfolk :				
North Western Division	2,058	8,774	35	10,867
South Western Division	1,388	7,821	40	9,249
Northern Division	1,354	8,346	15	9,715
Eastern Division	2,657	8,288	7	10,952
Mid Division	1,522	7,998	20	9,540
Southern Division	1,673	8,106	5	9,784
Northampton :				
Northern Division	2,005	7,982	69	10,056
Eastern Division	1,957	9,947	59	11,963
Mid Division	2,950	8,100	31	11,081
Southern Division	1,613	7,561	63	9,237
Northumberland :				
Wansbeck Division	1,369	10,294	27	11,690
Tyneside Division	3,923	10,980	149	15,052
Hexham Division	1,531	8,419	544	10,494
Berwick-upon-Tweed Division	945	8,213	61	9,219
Nottingham :				
Bassetlaw Division	1,633	8,169	88	9,890
Newark Division	1,965	8,220	111	10,296
Rushcliffe Division	2,160	10,009	131	12,300
Mansfield Division	1,698	10,012	108	11,818

ELECTORS (COUNTY AND BOROUGH) RETURN.—COUNTIES—*continued.*

CONSTITUENCY.	Ownership Electors.	Occupiers.	Lodgers.	TOTAL.
ENGLAND—*continued.*				
Oxford :				
Northern or Banbury Division	1,476	6,668	129	8,273
Mid or Woodstock Division	1,900	7,885	47	9,832
Southern or Henley Division	1,384	7,465	44	8,893
Rutland	768	3,445	15	4,228
Salop :				
Western or Oswestry Division	1,486	8,423	71	9,980
Northern or Newport Division	2,024	8,459	94	10,577
Mid or Wellington Division	488	7,742	62	8,292
Southern or Ludlow Division	1,313	9,185	20	10,518
Somerset :				
Northern Division	2,369	7,390	297	10,056
Wells Division	3,314	7,196	93	10,603
Frome Division	3,161	8,109	54	11,324
Eastern Division	2,066	7,214	47	9,327
Southern Division	1,888	7,547	388	9,823
Bridgwater	2,521	7,800	25	10,346
Western or Wellington Division	1,968	7,570	27	9,565
Southampton :				
Northern or Basingstoke Division	790	8,463	27	9,280
Western or Andover Division	1,078	7,925	10	9,013
Eastern or Petersfield Division	1,055	7,363	19	8,437
Southern or Fareham Division	5,296	9,074	99	14,469
New Forest Division	2,408	7,947	55	10,410
Isle of Wight	3,106	9,921	264	13,291
Staffordshire :				
Leek Division	2,203	9,005	172	11,380
Burton Division	1,498	8,465	41	10,004
Western Division	1,968	8,524	112	10,604
North-Western Division	4,785	9,947	29	14,761
Lichfield Division	1,093	7,815	69	8,977
Kingswinford Division	5,061	6,903	33	11,997
Handsworth Division	4,037	12,667	46	16,750
Suffolk :				
Northern or Lowestoft Division	2,069	9,761	22	11,852
North-Eastern or Eye Division	1,356	8,981	3	10,340
North-Western or Stowmarket Division	1,555	9,467	65	11,087
South or Sudbury Division	1,232	9,352	10	10,594
South-Eastern or Woodbridge Division	2,701	9,158	4	11,863
Surrey :				
North-Western or Chertsey Division	1,763	8,976	104	10,843
South-Western or Guildford Division	1,571	9,849	144	11,564
South-Eastern or Reigate Division	1,644	9,315	255	11,214
Mid or Epsom Division	1,682	8,857	255	10,794
Kingston Division	1,794	10,618	1,009	13,421
North-Eastern or Wimbledon Division	7,091	8,985	378	16,454
Sussex :				
North-Western or Horsham Division	1,037	8,070	50	9,157
South-Western or Chichester Division	1,229	7,787	35	9,051
Northern or East Grinstead Division	1,080	7,686	107	8,873
Mid or Lewes Division	2,988	9,039	84	12,111
Southern or Eastbourne Division	1,379	8,564	611	10,554
Eastern or Rye Division	2,145	9,046	163	11,354
Warwick :				
Northern or Tamworth Division	1,963	8,171	77	10,211
North-Eastern or Nuneaton Division	1,970	8,677	32	10,679
South-Western or Stratford-on-Avon Division	2,033	7,421	25	9,479
South-Eastern or Rugby Division	1,597	8,141	70	9,808
Westmoreland :				
Northern or Appleby Division	1,881	4,674	15	6,570
Southern or Kendal Division	1,060	4,988	27	6,075

ELECTORS (COUNTY AND BOROUGH) RETURN.—COUNTIES—*continued.*

CONSTITUENCY.	Ownership Electors.	Occupiers.	Lodgers.	TOTAL.
WARWICK—*continued.*				
Wiltshire:				
Northern or Cricklade Division	955	9,393	51	10,399
North-Western or Chippenham Division	1,343	6,85	64	8,259
Western or Westbury Division	1,719	8,021	97	9,837
Eastern or Devizes Division	1,154	7,901	293	9,348
Southern or Weston Division	1,208	7,193	51	8,452
Worcestershire:				
Western or Bewdly Division	2,423	7,489	48	9,960
Southern or Evesham Division	1,612	7,990	49	9,651
Mid or Droitwick Division	2,439	7,313	86	9,838
Northern Division	2,416	8,538	18	10,972
Eastern Division	1,737	3,322	138	5,197
York:				
East Riding:				
Holderness Division	3,298	6,544	61	9,903
Buckrose Division	1,725	7,336	65	9,126
Howdenshire Division	1,766	7,973	56	9,795
North Riding:				
Thirsk and Malton Division	3,094	9,240	20	12,354
Richmond Division	2,045	8,727	70	10,842
Cleveland Division	2,649	8,366	93	11,108
Whitby Division	2,744	8,064	73	10,881
West Riding:				
Northern Part:				
Skipton Division	2,326	8,689	10	11,025
Keighly Division	2,217	9,463	33	11,713
Shipley Division	4,887	9,592	57	14,536
Sowerby Division	1,182	10,167	12	11,361
Elland Division	2,699	9,646	25	12,370
Southern Part:				
Morley Division	2,705	10,109	10	12,824
Normanton Division	1,899	10,682	24	12,605
Colne Valley Division	2,300	8,371	30	10,701
Holmfirth Division	1,671	9,518	14	11,203
Barnsby Division	1,318	12,013	10	13,341
Hallamshire Division	3,576	10,697	20	14,293
Rotherham Division	1,017	12,380	15	13,412
Doncaster Division	1,893	11,584	232	13,709
Eastern Part:				
Ripon Division	1,297	8,439	41	9,777
Otley Division	1,824	8,828	61	10,713
Barkston Division	1,134	7,800	59	8,993
Osgoldcross Division	1,676	10,659	3	12,338
Pudsey Division	6,188	7,431	26	13,645
Spen Valley Division	1,537	8,707	8	10,252
Total Counties, England	465,165	2,069,400	30,376	2,564,941
WALES.				
Anglesey	1,027	9,127	18	10,172
Brecon	1,197	9,092	36	10,325
Cardigan	2,382	10,814	19	13,215
Carmarthen:				
Eastern Division	1,630	7,789	6	9,425
Western Division	2,127	7,769	24	9,920
Carnarvonshire:				
Southern or Eifion Division	2,133	7,597	18	9,748
Northern or Arfon Division	1,702	7,756	18	9,476

ELECTORS (COUNTY AND BOROUGH) RETURN.—COUNTIES—*continued.*

CONSTITUENCY.	Ownership Electors.	Occupiers.	Lodgers.	TOTAL.
WALES—*continued.*				
Denbighshire:				
Eastern Division	1,728	7,452	28	9,208
Western Division	1,640	7,581	22	9,243
Flint	2,202	8,203	36	10,441
Glamorgan:				
Eastern Division	1,450	10,324	224	11,998
Rhonda Division	327	9,360	14	9,701
Western or Gower Division	2,275	8,931	13	11,219
Mid Division	1,235	9,889	149	11,273
Southern Division	2,150	10,409	215	12,774
Merioneth	1,596	7,597	36	9,229
Montgomery	1,848	6,199	17	8,064
Pembroke	2,240	7,546	43	9,829
Radnor	1,193	3,450	19	4,662
TOTAL COUNTIES, WALES	32,082	156,885	955	189,922

BOROUGHS.

CONSTITUENCY.	Occupiers.	Freemen, &c.	Lodgers.	TOTAL.
ENGLAND.				
Ashton-under-Lyne	7,051	—	38	7,089
Aston Manor	10,507	—	312	10,819
Barrow-in-Furness	6,748	—	113	6,861
Battersea and Clapham:				
Battersea Division	10,993	—	1,988	12,981
Clapham Division	11,024	—	2,166	13,190
Bath	6,678	—	266	6,944
Bedford	3,825	21	221	4,067
Bethnal Green:				
North-East Division	6,151	—	977	7,128
South-West Division	7,499	—	477	7,976
Birkenhead	13,005	—	968	13,973
Birmingham:				
Edgbaston Division	10,274	—	183	10,457
West Division	11,672	—	31	11,703
Central Division	12,222	—	82	12,304
North Division	9,888	—	36	9,924
East Division	10,910	—	128	11,038
Bordesley Division	13,488	—	107	13,595
South Division	11,290	—	55	11,345
Blackburn	17,731	—	19	17,750
Bolton	17,671	—	9	17,680
Boston	3,072	25	25	3,122
Bradford:				
West Division	10,718	—	91	10,809
Central Division	10,361	—	82	10,443
East Division	12,507	—	53	12,560
Brighton	16,368	—	727	17,095
Bristol:		Freemen, &c. / Freeholders.		
West Division	7,072	164 / 474	459	8,169
North Division	9,516	148 / 652	680	10,996
East Division	10,248	83 / 728	55	11,114
South Division	10,834	160 / 677	680	12,351

ELECTORS (COUNTY AND BOROUGH) RETURN.—BOROUGHS—*continued.*

CONSTITUENCY.	Occupiers.	Freemen, &c.	Lodgers.	TOTAL.
ENGLAND—*continued.*				
Burnley	12,812	—	14	12,826
Bury (Lancs.)	7,923	—	59	7,982
Bury St. Edmunds	2,503	—	17	2,520
Camberwell:				
North Division	9,684	—	1,693	11,377
Peckham Division	10,106	—	1,330	11,436
Dulwich Division	10,234	—	1,643	11,877
Cambridge	7,239	4	146	7,389
Canterbury	3,429	316	22	3,767
Carlisle	6,139	175	133	6,447
Chatham	8,462	—	118	8,580
Chelsea	11,064	—	2,420	13,484
Cheltenham	6,645	—	197	6,842
Chester	6,040	768	94	6,902
Christchurch	6,505	—	254	6,759
Colchester	4,677	331	87	5,095
Coventry	6,942	3,973	67	10,982
Croydon	14,000	—	1,439	15,439
Darlington	5,853	—	430	6,283
Deptford	12,067	—	2,064	14,131
Derby	15,766	* 256	249	16,271
Devonport	6,381	—	1,494	7,875
Dewsbury	11,790	—	22	11,812
Dover	4,648	593	56	5,297
Dudley	15,306	—	29	15,335
Durham	1,985	373	62	2,420
Exeter	7,549	Freemen, &c. 73 / Freeholders. 229	274	8,125
Finsbury:				
Holborn Division	11,472	—	661	12,133
Central Division	7,783	—	1,496	9,279
East Division	5,556	—	623	6,179
Fulham	9,915	—	1,777	11,692
Gateshead	13,578	—	512	14,090
Gloucester	5,967	477	239	6,683
Grantham	2,667	72	59	2,798
Gravesend	4,763	—	253	5,016
Great Grimsby	10,392	125	145	10,662
Great Yarmouth	7,848	—	28	7,876
Greenwich	9,406	—	1,177	10,583
Hackney:				
North Division	9,509	—	1,846	11,355
Central Division	7,173	—	2,115	9,288
South Division	10,282	—	1,554	11,836

* Including 165 persons entitled to vote under the Reform Act, 1867, and the Representation of the People Act, 1867, s. 3.

ELECTORS (COUNTY AND BOROUGH) RETURN.—BOROUGHS—*continued.*

CONSTITUENCY.	Occupiers.	Freemen, &c.	Lodgers.	TOTAL.
ENGLAND—*continued.*				
Halifax	13,285	—	32	13,317
Hammersmith	10,625	—	1,373	11,998
Hampstead	7,709	—	1,106	8,815
Hanley	12,896	—	70	12,966
Hartlepools, The	10,466	—	644	11,110
Hastings	6,496	—	530	7,026
Hereford	2,924	61	430	3,415
Huddersfield	15,313	—	237	15,550
Hythe	4,348	37	26	4,411
Ipswich	9,051	262	131	9,444
Islington:				
North Division	9,112	—	1,948	11,060
West Division	6,621	—	2,300	8,921
East Division	8,264	—	2,315	10,579
South Division	6,455	—	2,091	8,546
Kensington:				
North Division	7,908	—	1,607	9,515
South Division	8,507	—	467	8,974
Kidderminster	4,101	—	142	4,243
King's Lynn	2,863	11	39	2,913
Kingston-upon Hull:				
East Division	9,624	96	137	9,857
Central Division	11,793	157	236	12,186
West Division	13,798	149	206	14,153
Lambeth:				
North Division	6,060	—	1,226	7,286
Kennington Division	7,711	—	2,223	9,934
Brixton Division	8,131	—	2,319	10,450
Norwood Division	8,344	—	1,054	9,398
Leeds:				
North Division	12,594	—	106	12,700
Central Division	10,253	—	50	10,303
East Division	9,250	—	10	9,260
West Division	13,872	—	26	13,898
South Division	11,468	—	8	11,476
Leicester	21,478	1,102	193	22,773
Lewisham	11,111	—	1,059	12,170
Lincoln	7,220	168	183	7,571
Liverpool:				
Kirkdale Division	9,356	63	67	9,486
Walton Division	8,738	97	162	8,997
Everton Division	9,265	84	76	9,425
West Derby Division	9,864	88	141	10,093
Scotland Division	5,815	42	11	5,868
Exchange Division	7,334	43	64	7,441
Abercromby Division	8,489	81	228	8,798
East Toxteth Division	8,176	101	212	8,489
West Toxteth Division	7,829	73	46	7,948
London	26,117	7,616	51	33,784
Maidstone	4,492	254	54	4,800

ELECTORS (COUNTY AND BOROUGH) RETURN.—BOROUGHS—*continued.*

CONSTITUENCY.	Occupiers.	Freemen, &c.	Lodgers.	TOTAL.
ENGLAND—*continued.*				
Manchester:				
North West Division	11,957	—	106	12,063
North Division	10,201	—	89	10,290
North East Division	9,793	—	137	9,930
East Division	11,634	—	186	11,820
South Division	10,010	—	631	10,641
South West Division	9,474	—	107	9,581
Marylebone:				
East Division	7,057	—	979	8,036
West Division	7,989	—	484	8,473
Middlesbrough	12,019	—	64	12,083
Monmouth District:				
Monmouth Division	802	—	24	826
Newport Division	6,281	—	674	6,955
Usk Division	205	—	10	215
TOTAL	7,288	—	708	7,996
Morpeth	7,173	23	3	7,199
Newcastle on Tyne	30,296	1,364	1,804	33,464
Newcastle-under-Lyme	8,410	211	61	8,682
Newington:				
West Division	6,372	—	1,374	7,746
Walworth Division	6,005	—	1,141	7,146
Northampton	9,055	—	2,178	11,233
		Freemen, &c. / Freeholders.		
Norwich	15,645	1,144 / 133	81	17,003
Nottingham:				
West Division	13,231	186 / 212	303	13,932
East Division	10,649	279 / 170	224	11,322
South Division	10,488	239 / 228	245	11,200
Oldham	28,406	—	39	28,445
Oxford	6,679	576	320	7,575
Paddington:				
North Division	5,626	—	1,368	6,994
South Division	4,860	—	371	5,231
Penryn and Falmouth	2,585	—	22	2,607
Peterborough	4,567	*2	81	4,650
Plymouth	11,439	—	1,819	13,258
Pontefract	2,571	1	3	2,575
Portsmouth	23,182	—	841	24,023
Preston	16,146	1	43	16,190
Reading	8,480	—	229	8,709
Rochdale	11,693	—	81	11,774
Rochester	4,046	189	139	4,374
St. George, Hanover-square	9,174	—	1,207	10,381
St. Helen's	9,570	—	23	9,583
St. Pancras:				
North Division	5,437	—	1,563	7,000
East Division	5,633	—	1,422	7,055
West Division	5,724	—	1,875	7,599
South Division	4,968	—	1,074	6,042
Salford:				
North Division	8,259	—	229	8,488
West Division	9,865	—	130	9,995
South Division	8,872	—	67	8,939

* "Scot and Lot" Voters.

ELECTORS (COUNTY AND BOROUGH) RETURN.—BOROUGHS—*continued.*

CONSTITUENCY.	Occupiers.	Freemen, &c.	Lodgers.	TOTAL.
ENGLAND—*continued.*				
Salisbury	2,593	—	190	2,783
Scarborough	4,785	—	159	4,944
Sheffield :				
Attercliffe Division	11,654	—	14	11,668
Brightside Division	10,536	—	30	10,566
Central District	9,914	—	35	9,949
Hallam District	8,726	—	96	8,822
Eccleshall District	9,976	—	101	10,077
Shoreditch :				
Hoxton Division	7,275	—	1,262	8,537
Haggerston Division	5,494	—	1,008	6,502
Shrewsbury	4,141	36	91	4,268
Southampton	13,449	—	473	13,922
South Shields	13,413	—	464	13,877
Southwark :				
West Division	7,169	—	898	8,067
Rotherhithe Division	8,196	—	859	9,055
Bermondsey Division	8,649	—	2,111	10,760
Stafford	2,405	844	105	3,354
Stalybridge	6,740	—	9	6,749
Stockport	10,782	—	22	10,804
Stockton-on-Tees	10,306	—	437	10,743
Stoke-upon-Trent	10,579	—	101	10,680
Strand	10,835	—	566	11,401
Sunderland	22,393	—	619	23,012
Taunton	2,853	—	38	2,891
Tower Hamlets :				
Whitechapel Division	5,548	—	661	6,209
St. George Division	3,269	—	420	3,689
Limehouse Division	5,704	—	758	6,462
Mile End Division	4,847	—	1,063	5,910
Stepney Division	5,248	—	848	6,096
Bow and Bromley	9,529	—	1,116	10,645
Poplar Division	8,824	—	1,191	10,015
Tynemouth	7,322	—	172	7,494
Wakefield	5,452	—	36	5,488
Walsall	11,776	—	62	11,838
Wandsworth	14,902	30	680	15,612
Warrington	8,071	—	73	8,144
Warwick and Leamington	5,683	—	70	5,753
Wednesbury	11,241	—	26	11,267
West Bromwich	9,268	—	21	9,289
West Ham :				
North	12,555	—	1,083	13,638
South	14,465	—	811	15,276
Westminster	7,227	—	1,235	8,462
Whitehaven	2,749	—	22	2,771
Wigan	7,471	—	183	7,654

ELECTORS (COUNTY AND BOROUGH) RETURN.—BOROUGHS—*continued.*

CONSTITUENCY.	Occupiers.	Freemen, &c.	Lodgers.	TOTAL.
ENGLAND—*continued.*				
Winchester	2,417	—	36	2,453
Windsor	2,621	—	163	2,784
Wolverhampton:				
West	9,517	—	174	9,691
East	8,357	—	37	8,394
South	8,849	—	7	8,856
Woolwich	12,087	—	817	12,904
Worcester	6,877	61	113	7,051
York	10,344	657	202	11,203
TOTAL BOROUGHS, ENGLAND	1,874,120	28,068	109,181	2,011,369
WALES.				
Cardiff District:				
Cardiff	15,829	46	1,316	17,191
Cowbridge	191	6	5	202
Llantrissant	272	167	1	440
Total	16,292	219	1,322	17,833
Carmarthen District:				
Carmarthen	1,432	—	24	1,456
Llanelly	3,820	—	16	3,836
Total	5,252	—	40	5,292
Carnarvon District:				
Bangor	1,540	—	25	1,565
Carnarvon	1,499	1	32	1,532
Criccieth	230	—	—	230
Conway	522	—	7	529
Nevin	356	—	—	356
Pwllheli	588	—	—	588
Total	4,735	1	64	4,800
Denbigh District:				
Denbigh	968	1	10	979
Holt	194	1	2	197
Ruthin	440	1	3	444
Wrexham	1,970	—	42	2,012
Total	3,572	3	57	3,632

ELECTORS (COUNTY AND BOROUGH) RETURN.—BOROUGHS—*continued.*

CONSTITUENCY.	Occupiers.	Freemen, &c.	Lodgers.	TOTAL.
WALES—*continued.*				
Flint District:				
Caergwyle	195	—	2	197
Caerwys	97	—	—	97
Flint	900	—	5	905
Holywell	1,226	—	8	1,234
Mold	653	—	18	671
Overton	207	—	—	207
Rhuddlan	183	—	1	184
St. Asaph	278	—	2	280
Total	3,739	—	36	3,775
Merthyr Tydvil	16,394	—	198	6,592
Montgomery District:				
Montgomery	164	51	1	216
Llanfyllin	166	—	2	168
Llanidloes	409	—	4	413
Machynlleth	306	—	11	317
Newtown	994	—	33	1,027
Welshpool	791	—	12	803
Total	2,830	51	63	2,944
Pembroke and Haverfordwest District:				
Fishguard	242	—	5	247
Haverfordwest	956	239	65	1,260
Milford	427	—	56	483
Narberth	183	—	2	185
Pembroke	2,274	255	344	2,873
Tenby	589	—	12	601
Wiston	125	—	—	125
Llanstadwell	371	—	33	404
Total	5,167	494	517	6,178
Swansea District:				
Swansea Town Division	8,165	53	846	9,064
Swansea District Division:				
Swansea Borough (part of)	5,185	—	32	5,217
Aberavon	2,324	31	7	2,362
Kenfig	63	49	—	112
Loughor	323	143	—	466
Neath	2,017	—	70	2,087
Total	9,912	223	109	10,244
TOTAL WELSH BOROUGHS	76,058	1,044	3,252	80,354

SUMMARY.

	Ownership Voters.	Occupation Voters.	Lodgers.	Total.
Counties:				
England	465,165	2,069,400	30,376	2,564,941
Wales	32,082	156,885	955	189,922
Totals for Counties, England and Wales	497,247	2,226,285	31,331	2,754,863

	Occupation Voters.	Freeman, Freeholders, and other Ancient Rights.	Lodgers.	Total.
Boroughs:				
England	1,874,120	28,068	109,181	2,011,369
Wales	76,058	1,044	3,252	80,354
Totals for Boroughs, England and Wales	1,950,178	29,112	112,433	2,091,723

Note.—The Universities are not included in this Return.

PARLIAMENTARY ELECTORS.

RETURN from the COUNTIES and BOROUGHS of *England* and *Wales*, showing the several Classes of Electors on the existing Parliamentary Registers, &c.

(*Mr. Philip Stanhope.*)

Ordered, by The House of Commons, *to be Printed*, 7 *August* 1893.

[*Price* 2 *d.*]

129. — *Under* 2 *oz.*

PARLIAMENTARY ELECTIONS (ILLITERATE VOTERS).

RETURN to an Address of the Honourable The House of Commons, dated 11 August 1892;—*for*,

"RETURN showing the Number of PERSONS who Voted as ILLITERATES at the GENERAL ELECTION of 1892, in the UNITED KINGDOM (in continuation of, and in the same form as, Parliamentary Paper, No. 46, of Session 2, 1886)."

Home Office,
17 February 1893.

HERBERT J. GLADSTONE.

(*Mr. Webster.*)

Ordered, by The House of Commons, *to be Printed,*
20 *February* 1893.

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ENGLAND AND WALES.

RETURN showing the Number of Persons who Voted as "Illiterates" at the General Election of 1892.

Note.—The number of votes polled is exclusive of spoiled and rejected votes.

COUNTIES.

NAME OF COUNTY OR DIVISION OF COUNTY.	Number of Persons who Voted as "Illiterates."	Total Number of Votes Polled in each Constituency.
ENGLAND:		
Bedford:		
Northern or Biggleswade Division	256	10,656
Southern or Luton Division	144	9,573
Berks:		
Northern or Abingdon Division	167	6,804
Southern or Newbury Division	139	8,526
Eastern or Wokingham Division	170	7,724
Bucks:		
Northern or Buckingham Division	110	9,857
Mid or Aylesbury Division	80	8,507
Southern or Wycombe Division	99	9,018
Cambridge:		
Northern or Wisbech Division	103	8,500
Western or Chesterton Division	110	8,302
Eastern or Newmarket Division	234	7,559
Chester:		
Wirral Division	205	8,650
Eddisbury Division	191	8,620
Macclesfield Division	91	7,718
Crewe Division	106	9,548
Northwich Division	288	9,905
Altrincham Division	99	9,314
Hyde Division	84	8,745
Knutsford Division	134	7,546
Cornwall:		
Western or St. Ives Division	No contest.	–
North Western or Camborne Division	50	5,708
Truro Division	136	6,547
Mid or St. Austell Division	54	6,794
South Eastern or Bodmin Division	161	7,387
North Eastern or Launceston Division	171	6,810
Cumberland:		
Northern of Eskdale Division	46	7,139
Mid or Penrith Division	33	6,793
Cockermouth Division	92	8,428
Western or Egremont Division	125	7,227
Derby:		
High Peak Division	24	8,852
North Eastern Division	34	8,240
Chesterfield Division	42	8,316
Western Division	64	8,729
Mid Division	41	8,806
Ilkeston Division	18	10,587
Southern Division	No contest.	–
Devon:		
Eastern or Honiton Division	66	7,156
North Eastern or Tiverton Division	54	7,534
Northern or South Molton Division	79	7,217
North Western or Barnstaple Division	99	8,619
Western or Tavistock Division	171	8,699
Southern or Totnes Division	66	7,199
Torquay Division	57	7,920
Mid or Ashburton Division	31	8,011

NAME OF COUNTY OR DIVISION OF COUNTY.	Number of Persons who Voted as "Illiterates."	Total Number of Votes Polled in each Constituency.
England—*continued.*		
Dorset:		
Northern Division	82	7,437
Eastern Division	No contest.	–
Southern Division	44	7,146
Western Division	95	6,504
Durham:		
Jarrow Division	216	9,759
Houghton-le-Spring Division	37	11,893
Chester-le-Street Division	72	10,519
North Western Division	61	8,012
Mid Division	16	9,330
South Eastern Division	71	10,956
Bishop Auckland Division	37	8,391
Barnard Castle Division	52	8,261
Essex:		
South Western or Walthamstow Division	35	11,080
Southern or Romford Division	168	12,266
Western or Epping Division	358	7,274
Northern or Saffron Walden Division	328	7,247
North Eastern or Harwich Division	213	7,921
Eastern or Maldon Division	245	8,474
Mid or Chelmsford Division	128	6,967
South Eastern Division	244	9,260
Gloucester:		
Mid or Stroud Division	88	9,021
Northern or Tewkesbury Division	116	9,153
Eastern or Cirencester Division	100	8,261
Forest of Dean Division	233	8,302
Southern or Thornbury Division	230	10,180
Hereford:		
Northern or Leominster Division	151	7,236
Southern or Ross Division	131	8,195
Hertford:		
Northern or Hitchin Division	400	6,915
Eastern or Hertford Division	260	7,094
Mid or St. Alban's Division	158	7,570
Western or Watford Division	178	8,429
Huntingdon:		
Southern or Huntingdon Division	85	4,480
Northern or Ramsey Division	120	5,287
Kent:		
Western or Sevenoaks Division	48	9,944
North Western or Dartford Division	155	10,016
South Western or Tunbridge Division	67	8,709
Mid or Medway Division	170	10,728
North Eastern or Faversham Division	162	9,486
Southern or Ashford Division	137	9,793
Eastern or St. Augustine's Division	No contest.	–
Isle of Thanet Division	81	6,758

COUNTIES—*continued.*

NAME OF COUNTY OR DIVISION OF COUNTY.	Number of Persons who Voted as "Illiterates."	Total Number of Votes Polled in each Constituency.
ENGLAND—*continued.*		
LANCASTER:		
North:		
North Lonsdale Division	77	7,629
Lancaster Division	88	8,830
Blackpool Division	142	10,023
Chorley Division	No contest.	–
North East:		
Darwen Division	79	13,060
Clitheroe Division	86	13,163
Accrington Division	104	11,491
Rossendale Division	101	10,392
South East:		
West Houghton Division	106	11,582
Heywood Division	55	8,111
Middleton Division	95	10,662
Radcliffe-cum-Farnworth Division	86	9,903
Eccles Division	85	10,411
Stretford Division	33	11,901
Gorton Division	37	10,288
Prestwich Division	80	11,271
South West:		
Southport Division	61	8,900
Ormskirk Division	137	6,719
Bootle Division	116	10,992
Widnes Division	174	7,527
Newton Division	122	8,532
Ince Division	43	8,931
Leigh Division	45	8,894
LEICESTER:		
Eastern or Melton Division	No contest.	–
Mid or Loughborough Division	51	8,709
Western or Bosworth Division	54	9,216
Southern or Harborough Division	37	11,832
LINCOLN:		
West Lindsey or Gainsborough Division	98	8,982
North Lindsey or Brigg Division	86	8,469
East Lindsey or Louth Division	80	7,729
South Lindsey or Horncastle Division	110	8,138
North Kesteven or Sleaford Division	138	7,407
South Kesteven or Stamford Division	139	8,176
Holland or Spalding Division	85	8,094
MIDDLESEX:		
Enfield Division	40	9,151
Tottenham Division	30	9,868
Hornsey Division	37	9,105
Harrow Division	85	9,475
Ealing Division	19	7,659
Brentford Division	149	7,042
Uxbridge Division	149	7,201
MONMOUTH:		
Northern Division	180	8,883
Western Division	198	8,710
Southern Division	262	10,121
NORFOLK:		
North Western Division	275	8,733
South Western Division	380	7,820
Northern Division	593	7,840
Eastern Division	527	9,045
Mid Division	401	7,669
Southern Division	502	7,824
NORTHAMPTON:		
Northern Division	168	8,341
Eastern Division	63	10,180
Mid Division	61	9,031
Southern Division	78	7,812

NAME OF COUNTY OR DIVISION OF COUNTY.	Number of Persons who Voted as "Illiterates."	Total Number of Votes Polled in each Constituency.
ENGLAND—*continued.*		
NORTHUMBERLAND:		
Wansbeck Division	33	8,616
Tyneside Division	135	10,486
Hexham Division	31	8,102
Berwick-upon-Tweed Division	25	7,562
NOTTINGHAM:		
Bassetlaw Division	29	8,490
Newark Division	No contest.	–
Rushcliffe Division	34	9,968
Mansfield Division	34	8,966
OXFORD:		
Northern or Banbury Division	88	7,093
Mid or Woodstock Division	146	8,445
Southern or Henley Division	148	6,957
RUTLAND	No contest.	–
SALOP:		
Western or Oswestry Division	No contest.	–
Northern or Newport Division	255	8,345
Mid or Wellington Division	324	6,643
Southern or Ludlow Division	355	8,111
SOMERSET:		
Northern Division	164	7,821
Wells Division	241	7,730
Frome Division	255	9,007
Eastern Division	215	7,905
Southern Division	215	8,255
Bridgwater Division	186	7,917
Western or Wellington Division	211	7,853
SOUTHAMPTON:		
Northern or Basingstoke Division	153	6,619
Western or Andover Division	No contest.	–
Eastern or Petersfield Division	261	6,920
Southern or Fareham Division	107	10,633
New Forest Division	100	8,207
ISLE OF WIGHT	44	10,937
STAFFORD:		
Leek Division	141	8,789
Burton Division	No contest.	
Western Division	170	8,106
North Western Division	247	11,044
Lichfield Division	92	7,148
Kingswinford Division	392	9,171
Handsworth Division	176	12,803
SUFFOLK:		
Northern or Lowestoft Division	412	9,008
North Eastern or Eye Division	324	8,132
North Western or Stowmarket Division	287	9,116
South or Sudbury Division	589	8,016
South Eastern or Woodbridge Division	211	9,708
SURREY:		
North Western or Chertsey Division	No contest.	–
South Western or Guildford Division	209	8,911
South Eastern or Reigate Division	148	7,883
Mid or Epsom Division	63	7,843
Kingston Division	36	9,457
North Eastern or Wimbledon Division	58	9,999
SUSSEX:		
North Western or Horsham Division	240	6,571
South Western or Chichester Division	158	6,597
Northern or East Grinstead Division	170	6,336
Mid or Lewes Division	107	7,943
Southern or Eastbourne Division	75	7,711
Eastern or Rye Division	118	8,687

COUNTIES—*continued.*

NAME OF COUNTY OR DIVISION OF COUNTY.	Number of Persons who Voted as "Illiterates."	Total Number of Votes Polled in each Constituency.
ENGLAND—*continued.*		
WARWICK:		
Northern or Tamworth Division	84	7,830
North-Eastern or Nuneaton Division	103	9,157
South-Western or Stratford-on-Avon Division	68	7,450
South-Eastern or Rugby Division	42	8,350
WESTMORLAND:		
Northern or Appleby Division	23	5,219
Southern or Kendal Division	18	5,047
WILTS:		
Northern or Cricklade Division	120	8,140
North-Western or Chippenham Division	220	7,139
Western or Westbury Division	120	8,484
Eastern or Devizes Division	148	7,654
Southern or Wilton Division	125	7,079
WORCESTER:		
Western or Bewdley Division	No contest.	–
Southern or Evesham Division	221	7,760
Mid or Droitwich Division	169	7,390
Northern Division	380	8,500
Eastern Division	158	7,625
YORK:		
North Riding:		
Thirsk and Malton Division	162	9,431
Richmond Division	69	8,521
Cleveland Division	36	8,446
Whitby Division	103	8,735
East Riding:		
Holderness Division	86	7,851
Buckrose Division	101	7,936
Howdenshire	143	7,646
West Riding;		
Northern Part:		
Skipton Division	83	9,308
Keighley Division	No contest.	–
Shipley Division	86	11,210
Sowerby Division	48	9,067
Elland Division	66	9,173
Southern Part:		
Morley Division	51	9,474
Normanton Division	177	9,937
Colne Valley Division	48	9,268
Holmfirth Division	68	8,957
Barnsley Division	122	10,237
Hallamshire Division	No contest.	–
Rotherham Division	25	9,406
Doncaster Division	161	11,383
ENGLAND—*continued.*		
York—*continued.*		
West Riding—*continued.*		
Eastern Part:		
Ripon Division	75	7,926
Otley Division	53	8,736
Barkston Ash Division	126	7,081
Osgoldcross Division	150	8,444
Pudsey Division	87	10,451
Spen Valley Division	63	8,426
TOTAL COUNTIES, ENGLAND	29,523	1,882,859
WALES:		
ANGLESEY	25	7,122
BRECON	117	8,094
CARDIGAN	105	8,503
CARMARTHEN:		
Eastern Division	56	5,685
Western Division	No contest.	–
CARNARVON:		
Southern or Eifion Division	27	6,540
Northern or Arfon Division	No contest.	–
DENBIGH:		
Eastern Division	180	7,612
Western Division	70	6,891
FLINT	100	7,742
GLAMORGAN:		
Eastern Division	152	8,561
Rhondda Division	No contest.	–
Western or Gower Division	No contest.	–
Mid Division	169	7,666
Southern Division	144	8,568
MERIONETH	30	7,112
MONTGOMERY	88	6,510
PEMBROKE	200	8,501
RADNOR	68	3,713
TOTAL COUNTIES, WALES	1,540	108,820

CITIES AND BOROUGHS.

NAME OF CITY OR BOROUGH.	Number of Persons who Voted as "Illiterates."	Total Number of Votes Polled in each Constituency.
ENGLAND:		
Ashton-under-Lyne	57	6,581
Aston Manor	7	6,613
Barrow-in-Furness	74	6,202
Bath	45	*12,284
Battersea and Clapham:		
Battersea Division	16	9,673
Clapham Division	21	9,696
Bedford	14	3,582
Bethnal Green:		
North-East Division	51	5,368
South-West Division	7	5,377
Birkenhead	151	10,916
Birmingham:		
Edgbaston Division	No contest.	–
West Division	64	8,207
Central Division	36	7,047
North Division	119	6,903
East Division	84	8,169
Bordesley Division	125	9,038
South Division	47	7,463
Blackburn	375	*32,277
Bolton	151	*31,680
Boston	43	2,648
Bradford:		
West Division	35	9,108
Central Division	119	8,955
East Division	109	10,948
Brighton	42	*20,389
Bristol:		
West Division	No contest.	–
North Division	94	8,473
East Division	No contest.	–
South Division	129	9,432
Burnley	50	11,485
Bury (Lancashire)	35	7,311
Bury St. Edmunds	15	2,130
Camberwell:		
North Division	24	7,745
Peckham Division	22	7,606
Dulwich Division	1	8,456
Cambridge	36	6,343
Canterbury	No contest.	–
Carlisle	45	5,315
Chatham	54	8,377
Chelsea	50	9,420
Cheltenham	52	5,827

NAME OF CITY OR BOROUGH.	Number of Persons who Voted as "Illiterates."	Total Number of Votes Polled in each Constituency.
England—*continued.*		
Chester	69	5,691
Christchurch	16	5,403
Colchester	34	4,285
Coventry	67	9,365
Croydon	59	11,362
Darlington	45	5,677
Deptford	77	10,031
Derby	42	*25,805
Devonport	42	*12,663
Dewsbury	49	9,429
Dover	15	3,209
Dudley	1,054	12,287
Durham	17	2,075
Exeter	14	7,215
Finsbury:		
Holborn Division	27	7,426
Central Division	23	5,917
East Division	17	4,476
Fulham	43	8,519
Gateshead	211	10,379
Gloucester	14	5,685
Grantham	2	2,559
Gravesend	34	3,989
Great Grimsby	36	7,768
Great Yarmouth	78	5,676
Greenwich	45	8,077
Hackney:		
North Division	8	8,079
Central Division	7	6,671
South Division	3	7,734
Halifax	72	*17,705
Hammersmith	27	8,105
Hampstead	1	6,087
Hanley	109	9,818
Hartlepools, The	75	9,176
Hastings	39	5,705
Hereford	22	2,887
Huddersfield	61	13,940
Hythe	No contest.	–
Ipswich	41	*16,569

* These are two-member constituencies, and the figures stated above are the aggregate numbers of votes polled. The total numbers of persons who voted were, Bath, 6,181; Blackburn, 16,323; Bolton, 15,956; Brighton, 12,872; Derby, 13,195; Devonport, 6,348; Halifax, 11,059; and Ipswich, 8,417.

Cities and Boroughs—*continued.*

NAME OF CITY OR BOROUGH.	Number of Persons who Voted as "Illiterates."	Total Number of Votes Polled in each Constituency.
England—*continued.*		
Islington:		
North Division	12	8,102
West Division	17	6,040
East Division	19	7,485
South Division	7	6,067
Kensington:		
North Division	47	6,796
South Division	No contest.	–
Kidderminster	62	3,867
King's Lynn	7	2,629
Kingston-upon-Hull:		
East Division	33	8,308
Central Division	103	9,400
West Division	15	9,783
Lambeth:		
North Division	22	4,918
Kennington Division	19	7,113
Brixton Division	3	7,265
Norwood Division	10	6,731
Leeds:		
North Division	43	10,547
Central Division	62	8,753
East Division	362	7,181
West Division	90	11,560
South Division	82	8,090
Leicester	No contest.	–
Lewisham	17	8,204
Lincoln	35	6,597
Liverpool:		
Kirkdale Division	82	6,523
Walton Division	16	6,200
Everton Division	26	6,119
West Derby Division	30	7,032
Scotland Division	332	3,884
Exchange Division	268	5,376
Abercromby Division	81	6,523
East Toxteth Division	10	5,909
West Toxteth Division	204	6,083
London	3	*24,021
Maidstone	17	4,070
Manchester:		
North-West Division	No contest.	–
North Division	170	8,211
North-East Division	136	8,368
East Division	122	9,896
South Division	15	8,309
South-West Division	55	7,291
Marylebone:		
East Division	5	5,422
West Division	39	5,389
Middlesbrough	182	12,086
Monmouth	128	6,567
Morpeth	No contest.	–

NAME OF CITY OR BOROUGH.	Number of Persons who Voted as "Illiterates."	Total Number of Votes Polled in each Constituency.
England—*continued.*		
Newcastle-on-Tyne	232	*35,414
Newcastle-under-Lyme	216	6,960
Newington:		
West Division	3	5,749
Walworth Division	26	4,732
Northampton	5	*17,483
Norwich	201	*21,936
Nottingham:		
West Division	32	10,919
East Division	19	9,145
South Division	24	9,057
Oldham	249	*49,317
Oxford	16	6,434
Paddington:		
North Division	12	4,882
South Division	No contest.	–
Penryn and Falmouth	16	2,098
Peterborough	27	3,916
Plymouth	84	*19,944
Pontefract	80	2,224
Portsmouth	106	*37,226
Preston	70	*22,016
Reading	35	7,690
Rochdale	70	9,940
Rochester	14	3,831
St. George, Hanover Square	No contest.	–
St. Helen's	562	8,457
St. Pancras:		
North Division	8	5,261
East Division	11	4,801
West Division	16	5,926
South Division	25	4,503
Salford:		
North Division	70	7,085
West Division	76	8,264
South Division	98	7,268
Salisbury	1	2,510
Scarborough	44	4,415
Sheffield:		
Attercliffe Division	57	9,076
Brightside Division	31	8,597
Central Division	107	8,992
Hallam Division	15	7,470
Ecclesall Division	28	8,233

* These are two-member constituencies, and the figures stated above are the aggregate numbers of votes polled. The total numbers of persons who voted were, London, 13,481; Newcastle-on-Tyne, 24,547; Northampton, 9,088; Norwich, 14,625; Oldham, 24,864; Plymouth, 10,690; Portsmouth, 18,731; and Preston, 14,003.

CITIES AND BOROUGHS—*continued.*

NAME OF CITY OR BOROUGH.	Number of Persons who Voted as "Illiterates."	Total Number of Votes Polled in each Constituency.
ENGLAND—*continued.*		
SHOREDITCH:		
Hoxton Division	25	5,573
Haggerston Division	18	4,183
SHREWSBURY	25	3,552
SOUTHAMPTON	19	*20,285
SOUTH SHIELDS	219	8,923
SOUTHWARK:		
West Division	21	5,829
Rotherhithe Division	21	6,763
Bermondsey Division	41	8,106
STAFFORD	29	3,006
STALYBRIDGE	41	6,224
STOCKPORT	214	*19,745
STOCKTON-ON-TEES	71	9,265
STOKE-UPON-TRENT	94	7,495
STRAND	No contest.	
SUNDERLAND	193	*35,661
TAUNTON	2	2,323
TOWER HAMLETS:		
Whitechapel Division	89	4,127
St. George Division	48	2,924
Limehouse Division	18	4,780
Mile End Division	29	4,135
Stepney Division	22	4,494
Bow and Bromley Division	43	7,721
Poplar Division	46	7,982
TYNEMOUTH	42	5,904
WAKEFIELD	29	4,760
WALSALL	155	10,215
WANDSWORTH	21	9,603
WARRINGTON	288	7,101
WARWICK AND LEAMINGTON	No contest.	
WEDNESBURY	387	9,912
WEST BROMWICH	165	7,903
WEST HAM:		
North Division	43	9,919
South Division	95	9,304
WESTMINSTER	21	5,444
WHITEHAVEN	30	2,394
WIGAN	39	6,734
WINCHESTER	3	2,072
WINDSOR	No contest.	
WOLVERHAMPTON:		
West Division	163	8,427
East Division	No contest.	
South Division	No contest.	
WOOLWICH	89	10,092
WORCESTER	50	5,972
YORK	109	*14,952
TOTAL BOROUGHS, ENGLAND	13,725	1,657,876
WELSH BOROUGHS:		
CARDIFF DISTRICT	192	13,766
CARMARTHEN DISTRICT	37	4,599
CARNARVON DISTRICT	21	4,112
DENBIGH DISTRICT	63	3,230
FLINT DISTRICT	85	3,407
MERTHYR TYDFIL	404	*26,008
MONTGOMERY DISTRICT	36	2,694
PEMBROKE AND HAVERFORDWEST DISTRICT.	92	4,965
SWANSEA DISTRICT:		
Swansea Town Division	266	6,744
Swansea District Division	125	6,892
TOTAL BOROUGHS, WALES	1,321	76,417
UNIVERSITIES:		
OXFORD	No contest.	
CAMBRIDGE	No contest.	
LONDON	No contest.	
TOTAL	–	–

* These are two-member constituencies, and the figures stated above are the aggregate numbers of votes polled. The total numbers of persons who voted were, Southampton, 10,562; Stockport, 9,925; Sunderland, 17,990; York, 9,911; and Merthyr Tydvil, 14,134.

SUMMARY.

	Total Number of Persons who Voted as "Illiterates."	Total Number of Votes Polled.
COUNTIES: ENGLAND	29,523	1,882,859
COUNTIES: WALES	1,540	108,820
TOTAL COUNTIES	31,063	1,991,679
BOROUGHS: ENGLAND	13,725	1,657,876
BOROUGHS: WALES	1,321	76,417
TOTAL BOROUGHS	15,046	1,734,293
UNIVERSITIES	No contests.	–
GRAND TOTAL FOR ENGLAND AND WALES	46,109	3,725,972

SCOTLAND.

RETURN showing the Number of PERSONS who Voted as "ILLITERATES" at the last GENERAL ELECTION, and specifying the CONSTITUENCIES in which their Votes were recorded.

COUNTIES.

NAME OF CONSTITUENCY.	Number of Persons who Voted as "Illiterates."	Total Number of Votes Polled in each Constituency.
ABERDEEN:		
East Division	1	8,644
West Division	3	7,398
ARGYLL	103	7,929
AYR:		
North Division	82	10,287
South Division	79	12,916
BANFF	3	3,717
BERWICK	12	4,688
BUTE	9	2,494
CAITHNESS	7	2,869
CLACKMANNAN AND KINROSS	8	5,515
DUMBARTON	159	10,303
DUMFRIES	7	8,017
EDINBURGH	157	11,000
ELGIN AND NAIRN	10	4,528
FIFE:		
East Division	9	7,265
West Division	12	6,898
FORFAR	7	9,074
HADDINGTON	50	4,854
INVERNESS	517	5,781
KINCARDINE	4	3,820
KIRKCUDBRIGHT	16	4,967
LANARK:		
Partick Division	23	9,327
North Western Division	530	9,573
North Eastern Division	235	10,615
Mid Division	142	8,199
Southern Division	52	7,745
Govan Division	42	8,708
LINLITHGOW	89	5,664
ORKNEY AND SHETLAND	1	4,293
PEEBLES AND SELKIRK	6	2,970
PERTH:		
East Division	9	6,049
West Division	23	6,546
RENFREW:		
East Division	10	7,934
West Division	31	7,159
ROSS AND CROMARTY	665	5,634
ROXBURGH	9	5,206
STIRLING	74	10,539
SUTHERLAND	57	2,060
WIGTOWN	31	4,565
TOTAL	3,284	267,150

BURGHS.

NAME OF CONSTITUENCY.	Number of Persons who Voted as "Illiterates."	Total Number of Votes Polled in each Constituency.
ABERDEEN:		
North Division	2	5,370
South Division	2	6,290
AYR DISTRICT OF BURGHS	30	5,528
DUMFRIES DISTRICT OF BURGHS	13	2,887
DUNDEE	26	14,076
EDINBURGH:		
East Division	24	6,801
West Division	9	6,967
Central Division	76	5,955
South Division	5	8,829
ELGIN DISTRICT OF BURGHS	1	2,811
FALKIRK DISTRICT OF BURGHS	72	7,059
GLASGOW:		
Bridgeton Division	130	8,140
Camlachie Division	97	7,679
St. Rollox Division	187	11,212
Central Division	68	11,438
College Division	106	10,847
Tradeston Division	53	7,402
Blackfriars Division	56	7,281
GREENOCK	29	5,855
HAWICK DISTRICT OF BURGHS	15	5,656
INVERNESS DISTRICT OF BURGHS	18	3,190
KILMARNOCK DISTRICT OF BURGHS	139	9,468
KIRKCALDY DISTRICT OF BURGHS	1	3,698
LEITH	57	9,833
MONTROSE DISTRICT OF BURGHS	Nil	6,073
PAISLEY	9	6,729
PERTH	7	3,495
ST. ANDREW'S DISTRICT OF BURGHS	2	2,084
STIRLING DISTRICT OF BURGHS	42	4,495
WICK DISTRICT OF BURGHS	17	1,792
TOTAL	1,293	198,890

Note.—In making any calculation with the object of ascertaining the proportion of "Illiterates" to the "Total Number of Votes Polled," it will be necessary to keep in view the fact that in Dundee each Elector has two Votes.

Crown Office, Edinburgh,
27 October 1892.

John Cowan,
Crown Agent for Scotland.

IRELAND.

RETURN showing the Number of PERSONS who Voted as "ILLITERATES" at the last GENERAL ELECTION (in continuation of, and in the same form as, Return No. 46, of Session 2, 1886).

COUNTIES AND DIVISIONS.

COUNTY AND DIVISION.	Number of Illiterate Voters in each Division.	Total Number of Votes Polled in each Constituency.	OBSERVATIONS.
ANTRIM:			
North Antrim	466	6,723	
Mid Antrim	-	-	No contest.
East Antrim	-	-	- ditto.
South Antrim	-	-	- ditto.
Total	466	6,723	
ARMAGH:			
North Armagh	-	-	No contest.
Mid Armagh	-	-	- ditto.
South Armagh	1,655	5,871	
Total	1,655	5,871	
CARLOW	648	4,658	
CAVAN:			
West Cavan	1,988	8,559	
East Cavan	1,753	7,533	
Total	3,741	16,092	
CLARE:			
East Clare	1,145	6,274	
West Clare	1,336	7,075	
Total	2,481	13,349	
CORK:			
North Cork	-	-	No contest.
North East Cork	-	-	- ditto.
Mid Cork	-	-	- ditto.
East Cork	-	-	- ditto.
West Cork	1,341	3,546	
South Cork	-	-	No contest.
South East Cork	1,703	4,914	
Total	3,044	8,460	
DONEGAL:			
North Donegal	1,912	5,027	
West Donegal	-	-	No contest.
East Donegal	2,057	6,367	
South Donegal	2,254	5,403	
Total	6,223	16,797	
DOWN:			
North Down	-	-	No contest.
East Down	-	-	- ditto.
West Down	-	-	- ditto.
South Down	1,639	7,961	
Total	1,639	7,961	

COUNTIES AND DIVISIONS—*continued.*

COUNTY AND DIVISION.	Number of Illiterate Voters in each Division.	Total Number of Votes Polled in each Constituency.	OBSERVATIONS.
DUBLIN:			
North Dublin	911	8,413	
South Dublin	356	8,157	
Total	1,267	16,570	
FERMANAGH:			
North Fermanagh	1,187	5,486	
South Fermanagh	1,215	5,287	
Total	2,402	10,773	
GALWAY:			
Connemara	1,854	3,306	
North Galway	1,758	3,746	
East Galway	1,565	4,439	
South Galway	1,528	4,114	
Total	6,705	15,605	
KERRY:			
North Kerry	1,146	3,709	
West Kerry	1,171	3,779	
South Kerry	872	2,455	
East Kerry	—	—	
Total	3,880	12,910	
KILDARE:			
North Kildare	785	3,526	
South Kildare	768	3,725	
Total	1,553	7,251	
KILKENNY:			
North Kilkenny	469	3,226	
South Kilkenny	758	3,715	
Total	1,227	6,941	
KING'S COUNTY:			
Birr	664	4,093	
Tullamore	-	-	No contest.
Total	664	4,093	
LEITRIM:			
North Leitrim	968	5,262	
South Leitrim	806	4,848	
Total	1,774	10,110	
LIMERICK:			
West Limerick	1,011	4,299	
East Limerick	845	4,202	
Total	1,856	8,501	
LONDONDERRY:			
North Derry	1,211	7,890	
South Derry	1,988	8,675	
Total	3,199	16,567	
LONGFORD:			
North Longford	661	3,072	
South Longford	599	2,969	
Total	1,260	6,041	

COUNTIES AND DIVISIONS—*continued.*

COUNTY AND DIVISION.	Number of Illiterate Voters in each Division.	Total Number of Votes Polled in each Constituency.	OBSERVATIONS.
LOUTH:			
North Louth	853	3,905	
South Louth	689	3,621	
Total	1,542	7,526	
MAYO:			
North Mayo	1,797	3,672	
West Mayo	1,107	4,181	
East Mayo	1,057	2,754	
South Mayo	-	-	No contest.
Total	3,961	10,607	
MEATH:			
North Meath	1,127	4,747	
South Meath	1,023	4,465	
Total	2,150	9,212	
MONAGHAN:			
North Monaghan	1,526	6,037	
South Monaghan	1,264	5,372	
Total	2,790	11,409	
QUEEN'S COUNTY:			
Ossory	887	3,327	
Leix	787	3,882	
Total	1,674	7,209	
ROSCOMMON:			
North Roscommon	1,576	6,564	
South Roscommon	1,519	6,174	
Total	3,095	12,738	
SLIGO:			
North Sligo	1,035	5,321	
South Sligo	1,190	4,976	
Total	2,225	10,297	
TIPPERARY:			
North Tipperary	885	4,749	
Mid Tipperary	927	4,733	
South Tipperary	668	3,438	
East Tipperary	835	4,073	
Total	3,315	16,993	
TYRONE:			
North Tyrone	1,738	6,106	
Mid Tyrone	1,485	6,476	
East Tyrone	2,000	6,702	
South Tyrone	1,602	6,610	
Total	6,825	25,894	

COUNTIES AND DIVISIONS—*continued.*

COUNTY AND DIVISION.	Number of Illiterate Voters in each Division.	Total Number of Votes Polled in each Constituency.	OBSERVATIONS.
WATERFORD:			
West Waterford	-	-	No contest.
East Waterford	1,214	3,676	
Total	1,214	3,676	
WESTMEATH:			
North Westmeath	754	3,348	
South Westmeath	855	3,735	
Total	1,609	7,083	
WEXFORD:			
North Wexford	1,762	6,798	
South Wexford	1,363	5,677	
Total	3,125	12,475	
WICKLOW:			
West Wicklow	728	4,006	
East Wicklow	660	3,818	
Total	1,388	7,824	

BOROUGHS AND DIVISIONS.

BOROUGH AND DIVISION.	Number of Illiterate Voters in each Division.	Total Number of Votes Polled in each Constituency.	OBSERVATIONS.
BOROUGH OF BELFAST:			
East Belfast Division	-	-	No contest.
South Belfast Division	-	-	- ditto.
West Belfast Division	656	7,778	
North Belfast Division	-	-	No contest.
Total	656	7,778	
CORK CITY	1,090	8,338	An undivided constituency returning two Members.
DUBLIN BOROUGH:			
The College Green Division	124	5,136	
The Dublin Harbour Division	127	5,888	
The St. Stephen's Green Division	81	6,447	
The St. Patrick's Division	206	4,719	
Total	538	22,190	
DUBLIN UNIVERSITY	-	3,794	An undivided constituency returning two Members.
GALWAY BOROUGH	262	1,266	
KILKENNY CITY	213	1,358	
LIMERICK BOROUGH	279	3,401	
LONDONDERRY CITY	683	3,968	
NEWRY CITY	307	1,714	
WATERFORD BOROUGH	294	3,001	

SUMMARY.

	Number of Illiterate Voters.	Total Number of Votes Polled in each Constituency.		
68 Contested County Elections, returning 68 Members.	80,597	338,216	17 Uncontested County Elections, returning 17 Members.	No returns.
13 Contested Borough Elections, returning 13 Members.	4,322	56,808	3 Uncontested Borough Elections, returning 3 Members.	No returns.
81			20 Uncontested Elections, returning 20 Members.	
TOTAL - - -	84,919	395,024		

J. Nugent Lentaigne,
Clerk of the Crown and Hanaper, and
Permanent Secretary to the Lord Chancellor of Ireland.

15 February 1893.

GENERAL SUMMARY.

	Number of Persons who Voted as "Illiterates."	Total Number of Votes Polled.
ENGLAND AND WALES - - - - - -	46,109	3,725,972
SCOTLAND - - - - - - - - -	4,577	466,040
IRELAND - - - - - - - - -	84,919	395,024
GRAND TOTAL - - -	135,605	4,587,036

PARLIAMENTARY ELECTIONS (ILLITERATE VOTERS).

RETURN showing the Number of PERSONS who Voted as ILLITERATES at the GENERAL ELECTION of 1892, in the UNITED KINGDOM (in continuation of, and in the same form as, Parliamentary Paper, No. 46, of Session 2, 1886).

(*Mr. Webster.*)

Ordered, by The House of Commons, *to be Printed,*
20 *February* 1893.

[*Price* 2 *d.*]

76. *Under* 2 *oz.*

PARLIAMENTARY ELECTION, 1892.

RETURN to an Address of the Honourable The House of Commons, dated 2 March 1893;—*for*,

"RETURN of CHARGES made to CANDIDATES at the late GENERAL ELECTION in *Great Britain* and *Ireland* by RETURNING OFFICERS, specifying the TOTAL EXPENSES of each CANDIDATE (both exclusive and inclusive of RETURNING OFFICER'S CHARGES) delivered to the RETURNING OFFICER pursuant to 'THE CORRUPT AND ILLEGAL PRACTICES ACT, 1883,' and the Number of VOTES Polled for each CANDIDATE (in continuation of the Return to the Address of this House, dated 27th August 1886), in the following form:—

Name of County, of Division of County, and, in case of Cities and Boroughs, City or Borough, or Division thereof.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.					Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	Names of Candidates.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.						Total Expenses.	Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	Total.			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.				

"The TOTALS of each Column to be shown separately for *England*, *Wales*, *Scotland*, and *Ireland*, with a SUMMARY showing the GROSS TOTALS."

Home Office,
20 September 1893.

HERBERT J. GLADSTONE.

(*Mr. Carvell Williams.*)

Ordered, by The House of Commons, *to be Printed*,
20 *September* 1893.

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JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

ENGLAND AND WALES.

RETURN of Charges made to Candidates at the General Election in 1892, in *England* and *Wales*, by Returning Officers, Officer pursuant to "The Corrupt and Illegal Practices

COUNTIES.

NAME OF COUNTY AND DIVISION OF COUNTY.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	Total.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
ENGLAND.					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
BEDFORDSHIRE :												
Northern or Biggleswade Division	13,686	28	35	32	170 10 6	102 7 –	274 16 6	56 – –	35 2 –	638 16 –	638 16 –	1
Southern or Luton Division	12,642	14	26	13	121 17 6	88 12 –	236 2 –	54 – –	37 14 –	538 5 6	536 3 6	2
BERKSHIRE :												
Northern or Abingdon Division	8,585	14	20	13	83 8 6	103 10 –	156 4 –	43 – –	18 10 –	404 12 6	404 12 6	3
Southern or Newbury Division	10,338	18	23	16	116 11 7	107 11 6	191 13 6	48 – –	24 5 –	488 1 7	444 2 9	4
Eastern or Wokingham Division	10,142	11	17	9	89 1 6	98 6 –	151 8 –	48 – –	19 10 –	406 5 6	406 5 6	5
BUCKINGHAMSHIRE :												
Northern or Buckingham Division	11,518	31	34	33	65 15 6	86 9 2	232 18 9	50 – –	23 1 9	458 5 2	458 5 2	6
Mid or Aylesbury Division	10,928	28	30	27	63 12 –	80 – 3	189 – 9	48 – –	14 9 10	395 2 10	395 2 10	7
Southern or Wycombe Division	11,546	20	25	19	63 1 4	75 6 6	168 17 1	50 – –	25 9 –	382 13 11	382 13 11	8
CAMBRIDGESHIRE :												
Northern Division	11,775	22	31	26	97 13 –	91 2 –	256 18 –	50 – –	29 17 –	525 10 –	525 10 –	9
Western Division	10,880	30	32	29	134 8 –	86 – 6	253 – –	48 – –	33 5 –	554 13 6	554 13 6	10
Eastern Division	9,391	22	24	23	100 16 –	74 18 –	205 18 –	46 – –	32 5 –	459 17 –	459 17 –	11
CHESHIRE :												
Wirral Division	11,610	15	24	18	126 – 7	76 7 6	179 18 –	50 – –	29 8 6	461 14 7	461 14 7	12
Eddisbury Division	10,232	24	26	22	115 5 1	85 5 8	189 5 1	48 – –	25 6 –	463 1 10	463 1 10	13
Macclesfield Division	8,959	5	16	3	55 10 3	38 6 4	114 10 –	46 – –	34 8 –	288 14 7	288 14 7	14
Crewe Division	11,412	11	28	12	70 17 1	41 16 5	216 10 5	85 4 –	21 15 3	436 3 2	436 3 2	15

* Exclusive of Returning Officer's Charges and Personal Expenses.

ENGLAND AND WALES.

specifying the TOTAL EXPENSES of each CANDIDATE (both exclusive and inclusive of RETURNING OFFICER'S CHARGES) delivered to the RETURNING ACT, 1883," and the Number of VOTES Polled for each CANDIDATE.

COUNTIES.

NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.*	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
		Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
	£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
George William Erskine Russell, esq.	1,370	583 16 7	173 7 2	328 – 9	20 14 3	55 1 6	118 1 –	94 19 6	1,374 – 9	1,693 8 9	5,600	– 6 1
Viscount Baring	1,370	706 1 4	122 11 11	400 1 10	15 5 –	43 – 10	55 18 4	99 12 6	1,442 11 9	1,761 19 9	5,056	– 7 –
Cyril Flower, esq.	1,310	388 – –	121 3 –	266 – 9	15 5 4	38 14 6	72 2 8	62 16 5	964 2 8	1,231 3 5	5,296	– 4 8
Colonel Oliver Thomas Duke	1,310	537 – –	104 1 –	510 6 10	8 12 6	49 3 –	159 15 9	99 19 1	1,468 18 2	1,738 – 11	4,277	– 8 2
Philip Wroughton, esq.	1,070	199 18 –	38 12 6	198 8 1	7 18 3	6 15 –	34 – –	10 – –	495 11 10	697 18 1	3,565	– 3 11
Charles Alfred Price, esq.	1,070	59 11 6	36 5 6	183 15 7	21 4 2	6 17 6	33 6 11	64 10 4	405 11 6	607 17 9	3,239	– 3 9
William George Mount, esq.	1,190	403 3 6	76 17 9	345 6 2	26 8 7	46 6 11	17 13 3	15 – –	930 16 2	1,174 17 –	4,588	– 5 1
Thomas Stevens, esq.	1,190	204 9 6	95 14 –	287 5 –	27 4 –	26 11 10	71 14 4	53 8 11	766 7 7	966 9 6	3,938	– 4 11
Sir George Russell, bart.	1,190	278 6 –	79 14 6	373 17 4	15 – 9	39 1 –	26 4 3	5 5 –	817 8 10	1,020 11 7	4,986	– 4 1
Frederick Joseph Patton, esq.	1,190	147 8 6	55 5 –	252 5 8	3 14 6	40 10 11	33 1 6	25 – –	557 6 1	760 8 10	2,738	– 5 7
Herbert Samuel Leon, esq.	1,250	456 7 –	125 7 10	290 – 11	68 2 9	37 18 7	199 11 4	98 15 –	1,276 3 5	1,505 6 –	5,153	– 5 10
William Walter Carlile, esq.	1,250	322 5 –	124 11 4	504 18 7	14 1 6	44 1 6	140 11 10	61 12 9	1,212 2 6	1,441 5 1	4,704	– 6 1
Baron Ferdinand James de Rothschild.	1,190	282 18 –	136 – 11	474 15 7	39 19 11	37 2 –	164 – –	70 3 11	1,205 – 4	1,402 11 9	5,515	– 5 1
Thomas Homer Dolbey, esq.	1,190	248 6 6	133 6 5	386 7 –	44 2 9	25 2 –	177 1 –	143 13 6	1,157 19 2	1,355 10 7	2,992	– 9 1
Viscount Curzon	1,250	418 16 –	183 3 4	450 7 –	26 18 6	54 17 9½	86 4 3½	44 8 –	1,264 14 11	1,456 1 10	5,030	– 5 9
Anthony Hope Hawkins, esq.	1,250	278 3 6	69 – 6	371 2 7	14 11 6	37 4 6	75 3 6	67 16 –	913 2 1	1,104 9 1	3,988	– 5 6
The Hon. Arthur George Brand	1,250	270 7 2	118 3 5	370 10 6	49 10 10	40 4 6	90 4 1	54 19 10	994 – 4	1,256 15 4	4,311	– 5 10
Surr William Duncan, esq.	1,250	385 19 –	99 8 5	542 14 3	34 17 1	23 18 6	105 8 3	98 19 1	1,291 4 7	1,553 19 7	4,189	– 7 5
Hugh Edward Hoare, esq.	1,190	176 18 6	52 10 –	303 1 3	6 6 –	24 18 6	33 14 6	90 – –	687 8 9	964 15 6	4,350	– 4 5
Sir Charles Hall, Q.C., K.C.M.G.	1,190	348 10 –	124 11 9	492 19 8	3 9 7	25 8 6	145 18 4½	60 – –	1,200 17 10½	1,478 4 7½	3,952	– 7 6
George Newnes, esq.	1,130	231 8 3	73 13 –	666 15 10	17 17 6	26 18 6	52 19 3	100 – –	1,169 12 4	1,399 10 10	4,391	– 6 4
Henry Alexander Giffard, esq.	1,130	366 11 8	132 2 9	364 – 6	11 15 9	32 7 –	133 5 –	50 – –	1,090 2 8	1,320 1 2	3,168	– 8 4
Lieut. Col. Edward Thomas Davenant Cotton-Jodrell.	1,250	64 11 6	187 7 10	201 13 7	33 – 2	89 9 3½	36 19 2½	60 – –	673 1 7	903 18 10	5,599	– 3 3
Bernard Charles March Phillipps De Lisle, esq.	1,250	72 9 3	112 19 6	288 6 5	58 7 8	38 5 –	28 11 11	13 18 2	612 17 11	843 15 3	3,051	– 5 6
Henry James Tollemache, esq.	1,190	175 5 –	120 10 7	330 10 3	22 11 –	21 7 2	37 18 9	30 – –	788 2 9	1,019 13 8	4,578	– 4 5
James Tomkinson, esq.	1,190	249 19 –	53 5 2	324 8 –	24 2 6	8 4 –	72 13 2	8 5 –	740 16 10	972 7 9	4,042	– 4 10
William Bromley-Davenport, esq.	1,070	186 8 6	125 19 6	671 13 11½	18 14 9	38 12 6	51 9 11	76 2 –	1,169 1 1½	1,313 8 5	4,322	– 6 1
James Carlile M'Coan, esq.	1,070	150 2 –	154 15 1	373 4 4½	40 – –	34 5 –	106 14 11 †2 10 –	61 10 6	923 1 10½	1,067 9 2	3,396	– 6 3
Walter Stowe Bright M'Laren, esq.	1,250	100 – –	145 12 9	262 15 5	23 3 1	10 4 –	13 11 2	11 12 –	566 18 5	785 – –	5,558	– 2 10
Horace Whitehead Chatterton, esq.	1,250	– –	154 15 –	339 7 4	21 3 7	15 19 –	35 6 –	89 – –	655 10 11	873 12 6	3,990	– 4 5

† Disputed and unpaid claim.

RETURN of Charges made to Candidates at the General Election in 1892, in *England* and *Wales*, by Returning Officers,

NAME OF COUNTY AND DIVISION OF COUNTY.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
ENGLAND—*continued.*					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
CHESHIRE—*continued.*												
Northwich Division	11,750	12	25	20	125 7 7	88 13 2	198 5 7	52 – –	27 18 –	492 4 4	492 4 4	1
Altrincham Division	11,048	16	31	23	89 9 11	89 14 –	212 10 11	50 – –	33 14 –	475 8 10	475 8 10	2
Hyde Division	9,629	14	21	7	121 9 10	45 8 –	184 11 4	48 – –	56 8 –	455 17 2	455 17 2	3
Knutsford Division	9,348	19	25	24	98 18 6	82 18 8	207 14 10	48 – –	26 18 –	464 10 –	464 10 –	4
CORNWALL:												
Western or St. Ives Division	7,130	–	–	–	– –	7 10 10	– –	25 – –	11 15 2	44 6 –	44 6 –	5
North Western or Camborne Division.	7,611	10	17	17	59 10 –	39 19 10	139 16 –	43 – –	60 13 –	342 18 10	342 18 10	6
Truro Division	8,556	18	21	17	72 1 –	47 6 10	174 2 –	46 – –	60 2 –	399 11 10	399 11 10	7
Mid or St. Austell Division	9,005	20	23	23	80 10 –	49 19 6	179 19 –	46 – –	59 1 –	415 9 6	415 9 6	8
South Eastern or Bodmin Division	9,263	19	23	18	82 12 –	51 16 10	187 14 –	46 – –	60 12 –	428 14 10	428 14 10	9
North Eastern or Launceston Division.	9,178	26	28	28	99 – –	60 11 8	265 13 –	46 – –	61 12 –	532 16 8	532 16 8	10
CUMBERLAND:												
Northern or Eskdale Division	9,402	38	45	38	173 10 –	62 18 –	327 1 8	48 – –	75 12 6	687 2 2	687 1 10	11
Mid or Penrith Division	8,733	40	44	36	170 10 –	60 3 –	357 7 5	48 – –	91 8 4	727 8 9	717 8 8	12
Cockermouth Division	10,906	25	38	31	150 10 –	60 – 6	313 9 7	50 – –	82 4 4	656 4 5	611 4 6	13
Western or Egremont Division	9,205	30	38	28	150 10 –	57 16 6	309 10 9	48 – –	75 13 7	641 10 10	641 10 10	14
DERBY:												
High Peak Division	11,122	17	24	21	72 3 8	59 10 6	272 10 –	48 – –	36 14 3	488 18 5	488 18 5	15
North Eastern Division	10,643	15	22	22	69 3 2	55 7 3	228 15 –	48 – –	26 14 6	427 19 11	427 19 11	16
Chesterfield Division	10,313	11	19	13	58 14 8	51 16 10	183 6 –	46 – –	26 10 3	366 7 9	366 7 9	17
Western Division	11,956	23	28	26	83 1 8	64 15 –	255 2 –	48 – –	30 6 3	481 4 11	481 4 11	18

ENGLAND AND WALES.

specifying the TOTAL EXPENSES of each CANDIDATE (both exclusive and inclusive of RETURNING OFFICER'S CHARGES) delivered to the RETURNING ACT, 1883," and the Number of VOTES Polled for each CANDIDATE.

COUNTIES.

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.*	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**George William Erskine Russell, esq.**	1,370	583 16 7	173 7 2	328 – 9	20 14 3	55 1 6	118 1 –	94 19 6	1,374 – 9	1,693 8 9	5,600	– 6 1
	Viscount Baring - - - - - -	1,370	706 1 4	122 11 11	400 1 10	15 5 –	43 – 10	55 18 4	99 12 6	1,442 11 9	1,761 19 9	5,056	– 7 –
2	**Cyril Flower, esq.** - - - - -	1,310	388 – –	121 3 –	266 – 9	15 5 4	38 14 6	72 2 8	62 16 5	964 2 8	1,231 3 5	5,296	– 4 8
	Colonel Oliver Thomas Duke - - -	1,310	537 – –	104 1 –	510 6 10	8 12 6	49 3 –	159 15 9	99 19 1	1,468 18 2	1,738 – 11	4,277	– 8 2
3	**Philip Wroughton, esq.** - - -	1,070	199 18 –	38 12 6	198 8 1	7 18 3	6 15 –	34 – –	10 – –	495 11 10	697 18 1	3,565	– 3 11
	Charles Alfred Price, esq. - - - -	1,070	59 11 6	36 5 6	183 15 7	21 4 2	6 17 6	33 6 11	64 10 4	405 11 6	607 17 9	3,239	– 3 9
4	**William George Mount, esq.** - -	1,190	403 3 6	76 17 9	345 6 2	26 8 7	46 6 11	17 13 3	15 – –	930 16 2	1,174 17 –	4,588	– 5 1
	Thomas Stevens, esq. - - - - -	1,190	204 9 6	95 14 –	287 5 –	27 4 –	26 11 10	71 14 4	53 8 11	766 7 7	966 9 6	3,938	– 4 11
5	**Sir George Russell, bart.** - - -	1,190	278 6 –	79 14 6	373 17 4	15 – 9	39 1 –	26 4 3	5 5 –	817 8 10	1,020 11 7	4,986	– 4 1
	Frederick Joseph Patton, esq. - - -	1,190	147 8 6	55 5 –	252 5 8	3 14 6	40 10 11	33 1 6	25 – –	557 6 1	760 8 10	2,738	– 5 7
6	**Herbert Samuel Leon, esq.** - - -	1,250	456 7 –	125 7 10	290 – 11	68 2 9	37 18 7	199 11 4	98 15 –	1,276 3 5	1,505 6 –	5,153	– 5 10
	William Walter Carlile, esq. - - -	1,250	322 5 –	124 11 4	504 18 7	14 1 6	44 1 6	140 11 10	61 12 9	1,212 2 6	1,441 5 1	4,704	– 6 1
7	**Baron Ferdinand James de Rothschild.**	1,190	282 18 –	136 – 11	474 15 7	39 19 11	37 2 –	164 – –	70 3 11	1,205 – 4	1,402 11 9	5,515	– 5 1
	Thomas Homer Dolbey, esq. - - -	1,190	248 6 6	133 6 5	386 7 –	44 2 9	25 2 –	177 1 –	143 13 6	1,157 19 2	1,355 10 7	2,992	– 9 1
8	**Viscount Curzon** - - - - -	1,250	418 16 –	183 3 4	450 7 –	26 18 6	54 17 9½	86 4 3½	44 8 –	1,264 14 11	1,456 1 10	5,030	– 5 9
	Anthony Hope Hawkins, esq. - - -	1,250	278 3 6	69 – 6	371 2 7	14 11 6	37 4 6	75 3 6	67 16 –	913 2 1	1,104 9 1	3,988	– 5 6
9	**The Hon. Arthur George Brand** -	1,250	270 7 2	118 3 5	370 10 6	49 10 10	40 4 6	90 4 1	54 19 10	994 – 4	1,256 15 4	4,311	– 5 10
	Surr William Duncan, esq. - - - -	1,250	385 19 –	99 8 5	542 14 3	34 17 1	23 18 6	105 8 3	98 19 1	1,291 4 7	1,553 19 7	4,189	– 7 5
10	**Hugh Edward Hoare, esq.** - - -	1,190	176 18 6	52 10 –	303 1 3	6 6 –	24 18 6	33 14 6	90 – –	687 8 9	964 15 6	4,350	– 4 5
	Sir Charles Hall, Q.C., K.C.M.G. - - -	1,190	348 10 –	124 11 9	492 19 8	3 9 7	25 8 6	145 18 4½	60 – –	1,200 17 10½	1,478 4 7½	3,952	– 7 6
11	**George Newnes, esq.** - - - -	1,130	231 8 3	73 13 –	666 15 10	17 17 6	26 18 6	52 19 3	100 – –	1,169 12 4	1,399 10 10	4,391	– 6 4
	Henry Alexander Giffard, esq. - - -	1,130	366 11 8	132 2 9	364 – 6	11 15 9	32 7 –	133 5 –	50 – –	1,090 2 8	1,320 1 2	3,168	– 8 4
12	**Lieut. Col. Edward Thomas Davenant Cotton-Jodrell.**	1,250	64 11 6	187 7 10	201 13 7	33 – 2	89 9 3½	36 19 2½	60 – –	673 1 7	903 18 10	5,599	– 3 3
	Bernard Charles March Phillipps De Lisle, esq.	1,250	72 9 3	112 19 6	288 6 5	58 7 8	38 5 –	28 11 11	13 18 2	612 17 11	843 15 3	3,051	– 5 6
13	**Henry James Tollemache, esq.** - -	1,190	175 5 –	120 10 7	380 10 3	22 11 –	21 7 2	37 18 9	30 – –	788 2 9	1,019 13 8	4,578	– 4 5
	James Tomkinson, esq. - - - - -	1,190	249 19 –	53 5 2	324 8 –	24 2 6	8 4 –	72 13 2	8 5 –	740 16 10	972 7 9	4,042	– 4 10
14	**William Bromley-Davenport, esq.** -	1,070	186 8 6	125 19 6	671 13 11½	18 14 9	38 12 6	51 9 11	76 2 –	1,169 1 1½	1,313 8 5	4,322	– 6 1
	James Carlile M'Coan, esq. - - - -	1,070	150 2 –	154 15 1	373 4 4½	40 – –	34 5 –	106 14 11 †2 10 –	61 10 6	923 1 10½	1,067 9 2	3,396	– 6 3
15	**Walter Stowe Bright M'Laren, esq.** -	1,250	100 – –	145 12 9	262 15 5	23 3 1	10 4 –	13 11 2	11 12 –	566 18 5	785 – –	5,558	– 2 10
	Horace Whitehead Chatterton, esq. - -	1,250	- -	154 15 –	339 7 4	21 3 7	15 19 –	35 6 –	89 – –	655 10 11	873 12 6	3,990	– 4 5

† Disputed and unpaid claim.

RETURN of Charges made to Candidates at the General Election in 1892, in *England* and *Wales*, by Returning Officers,

NAME OF COUNTY AND DIVISION OF COUNTY.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
ENGLAND—*continued.*												
CHESHIRE—*continued.*					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Northwich Division	11,750	12	25	20	125 7 7	88 13 2	198 5 7	52 – –	27 18 –	492 4 4	492 4 4	
Altrincham Division	11,048	16	31	23	89 9 11	89 14 –	212 10 11	50 – –	33 14 –	475 8 10	475 8 10	2
Hyde Division	9,629	14	21	7	121 9 10	45 8 –	184 11 4	48 – –	56 8 –	455 17 2	455 17 2	3
Knutsford Division	9,348	19	25	24	98 18 6	82 18 8	207 14 10	48 – –	26 18 –	464 10 –	464 10 –	4
CORNWALL:												
Western or St. Ives Division	7,130	–	–	–	– –	7 10 10	– –	25 – –	11 15 2	44 6 –	44 6 –	5
North Western or Camborne Division.	7,611	10	17	17	59 10 –	39 19 10	139 16 –	43 – –	60 13 –	342 18 10	342 18 10	6
Truro Division	8,556	18	21	17	72 1 –	47 6 10	174 2 –	46 – –	60 2 –	399 11 10	399 11 10	7
Mid or St. Austell Division	9,005	20	23	23	80 10 –	49 19 6	179 19 –	46 – –	59 1 –	415 9 6	415 9 6	8
South Eastern or Bodmin Division	9,263	19	23	18	82 12 –	51 16 10	187 14 –	46 – –	60 12 –	428 14 10	428 14 10	9
North Eastern or Launceston Division.	9,178	26	28	28	99 – –	60 11 8	265 13 –	46 – –	61 12 –	532 16 8	532 16 8	10
CUMBERLAND:												
Northern or Eskdale Division	9,402	38	45	38	173 10 –	62 18 –	327 1 8	48 – –	75 12 6	687 2 2	687 1 10	11
Mid or Penrith Division	8,733	40	44	36	170 10 –	60 3 –	357 7 5	48 – –	91 8 4	727 8 9	717 8 8	12
Cockermouth Division	10,906	25	38	31	150 10 –	60 – 6	313 9 7	50 – –	82 4 4	656 4 5	611 4 6	13
Western or Egremont Division	9,205	30	38	28	150 10 –	57 16 6	309 10 9	48 – –	75 13 7	641 10 10	641 10 10	14
DERBY:												
High Peak Division	11,122	17	24	21	72 3 8	59 10 6	272 10 –	48 – –	36 14 3	488 18 5	488 18 5	15
North Eastern Division	10,643	15	22	22	69 3 2	55 7 3	228 15 –	48 – –	26 14 6	427 19 11	427 19 11	16
Chesterfield Division	10,313	11	19	13	58 14 8	51 16 10	183 6 –	46 – –	26 10 3	366 7 9	366 7 9	17
Western Division	11,956	23	28	26	83 1 8	64 15 –	255 2 –	48 – –	30 6 3	481 4 11	481 4 11	18

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officer's Charges), &c.—*continued.*

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**John Tomlinson Brunner, esq.**	1,250	369 19 –	188 18 10	450 11 1	49 5 6	22 5 10	74 9 5	56 18 4	1,212 8 –	1,458 10 2	5,580	– 5 3
	George Whiteley, esq.	1,250	356 10 –	141 7 10	488 18 11	40 18 6	41 15 5	58 2 –	50 – –	1,177 12 8	1,423 14 10	4,325	– 6 7
2	**Coningsby Ralph Disraeli, esq.**	1,250	356 16 –	179 2 8	561 19 6	39 16 6	18 13 6	73 2 9	70 – –	1,290 10 11	1,528 5 4	5,056	– 6 1
	Isaac Saunders Leadam, esq.	1,250	185 7 6	196 14 8	438 17 9	42 13 6	53 – 11	110 16 11	34 13 –	1,062 4 3	1,299 18 8	4,258	– 6 1
3	**Joseph Watson Sidebotham, esq.**	1,130	346 2 –	76 18 6	429 13 11	14 19 4	36 6 6	78 14 –	20 – –	1,002 14 3	1,230 12 10	4,525	– 5 5
	Thomas Gair Ashton, esq.	1,130	105 – –	185 4 2	421 2 10½	30 9 –	34 6 6	49 2 9	15 – –	840 5 3½	1,068 3 10½	4,220	– 5 1
4	**The Hon. Alan de Tatton Egerton**	1,130	178 7 –	156 8 6	240 17 8	16 3 6	17 1 9	48 13 3	47 – –	704 11 8	936 16 8	4,754	– 3 11
	Alexander Mere Latham	1,130	289 5 –	100 17 9½	267 10 –½	22 19 6	22 6 5	51 1 6	20 – –	774 – 3	1,006 5 3	2,792	– 7 2
5	**Thomas Bedford Bolitho, esq.**	1,010	210 – –	50 15 –	152 14 4	13 – 6	– –	39 1 7	2 – –	467 11 5	511 17 5	—	—
6	**Charles Augustus Vansittart Conybeare, esq.**	1,010	16 4 –	19 4 6	284 16 7	22 7 –	20 16 –	94 18 6	41 4 3	499 10 10	671 – 3	3,073	– 4 4
	Arthur Strauss, esq.	1,010	276 5 –	106 13 –	373 16 9	7 – –	45 12 9	161 6 8	85 – –	1,055 14 2	1,227 3 7	2,635	– 9 4
7	**John Charles Williams, esq.**	1,070	253 – –	87 10 1	471 8 1	50 16 10	33 – 6	109 14 3	115 8 3	1,120 18 –	1,320 13 11	4,029	– 6 7
	John Henry Lile, esq.	1,070	162 9 5	100 5 6	387 18 8	71 7 6	32 18 9	285 16 10	95 4 3	1,136 – 11	1,335 16 10	2,518	– 10 7
8	**William Alexander M'Arthur, esq.**	1,130	307 10 –	41 18 –	378 19 10	38 7 11	24 18 –	93 6 4	93 11 –	978 11 1	1,186 5 10	4,201	– 5 8
	John Westlake, esq.	1,130	213 16 –	60 15 2	353 7 8	23 11 3	27 12 –	39 17 1	87 12 9	806 11 11	1,014 6 8	2,593	– 7 10
9	**Right Hon. Leonard Henry Courtney**	1,130	248 8 7	159 6 8	452 14 9	23 7 –	48 9 6	130 9 –	95 – –	1,157 15 6	1,372 2 11	3,809	– 7 2
	John M'Dougall, esq.	1,130	250 8 11	73 16 –	398 15 3	24 16 6	23 16 6	57 4 5	67 – –	895 17 7	1,110 5 –	3,578	– 6 2
10	**Thomas Owen, esq.**	1,130	454 15 –	21 1 6	390 – 1	38 1 3	34 9 6	151 17 10	104 3 3	1,194 8 5	1,460 16 9	3,897	– 7 6
	Sir Lewis William Molesworth, bart.	1,130	307 2 10	97 – 6	347 8 2	16 10 8	19 14 –	45 9 3	73 8 6	906 13 11	1,173 2 3	2,913	– 8 1
11	**Robert Andrew Allison, esq.**	1,130	362 7 –	88 10 4	165 16 2	8 3 5	20 11 6	27 15 –	19 9 –	692 12 5	1,036 3 4	3,976	– 5 3
	Henry Charles Howard, esq.	1,130	100 7 –	21 6 10	154 7 1	6 19 2	30 9 –	32 7 3	53 13 7	*399 9 11	743 – 10	3,163	– 4 8
12	**James William Lowther, esq.**	1,070	200 16 –	73 16 10	187 5 4	6 13 2	37 7 –	12 6 11	34 6 1	552 11 4	†916 5 8	3,549	– 5 2
	Dr. Thomas Saddler Douglas	1,070	155 15 –	130 1 2	247 15 9	7 16 –	13 12 6	53 10 2	61 18 10	670 9 5	‡1,024 3 9	3,424	– 6 –
13	**Sir Wilfrid Lawson, bart.**	1,190	116 12 –	29 13 2	226 18 3	32 17 –	25 13 6	102 – 4	13 7 –	547 1 3	852 13 6	4,599	– 3 9
	The Hon. John Scott Napier	1,190	484 16 –	57 17 –	206 16 11	15 5 –	30 7 6	67 3 11	80 – –	942 6 4	1,247 18 7	3,829	– 6 6
14	**David Ainsworth, esq.**	1,130	234 11 –	55 8 –	234 1 5	22 14 11	14 11 6	25 3 11	12 16 –	599 6 9	920 2 2	3,849	– 4 9
	Baron Muncaster	1,130	413 2 –	71 14 6	272 2 8	19 14 1	24 6 6	103 15 2	1 – –	905 14 11	1,226 10 4	3,378	– 7 3
15	**William Sidebottom, esq.**	1,250	363 7 6	169 9 8	380 7 7	31 12 6	32 5 –	113 1 9	41 19 9	1,132 3 9	1,376 13 –	4,609	– 6 –
	John F. Cheetham, esq.	1,250	90 – –	241 3 10	685 5 –	16 18 10	37 – 6	114 13 8	20 – –	1,205 1 10	1,449 11 –	4,243	– 6 10
16	**Thomas Dolling Bolton, esq.**	1,190	279 3 –	83 4 10	225 1 5	9 1 –	25 10 2	26 10 –	35 8 1	683 18 6	897 18 6	5,206	– 3 5
	Frederic Gorell Barnes, esq.	1,190	233 16 –	102 2 –	299 17 10	8 4 6	37 13 –	88 13 3	20 – –	790 6 7	1,004 6 6	3,034	– 6 7
17	**Thomas Bayley, esq.**	1,190	246 2 6	119 5 11	441 10 11½	16 11 6	25 12 6	65 12 11½	17 3 5	931 19 9	1,115 3 8	4,249	– 5 3
	Alfred Barnes, esq.	1,190	243 13 4	235 17 10	505 – –	11 2 –	34 17 2	68 2 11	12 12 1	1,111 5 4	1,294 9 2	4,067	– 6 4
18	**Victor Christian William Cavendish, esq.**	1,250	195 – –	441 18 8	313 19 1	30 – 5	103 2 10	86 9 11	53 13 6	1,224 4 5	1,464 16 11	5,961	– 4 11
	The MacDermot, Q.C.	1,250	103 18 –	86 6 –	234 16 11	32 1 9	26 3 –	53 10 –	80 18 9	617 14 5	858 6 10	2,768	– 6 2

* In the account furnished to the returning officer by the election agent the amount was stated to be 400*l.* 11*s.* 11*d.*, 1*l.* 2*s.* more; but the items are as stated in the Return.
† This includes a moiety of the full amount of the returning officer's charges.
‡ £. 10, was allowed to this candidate out of his moiety of the total amount of the relieving officer's charges.

RETURN of Charges made to Candidates at the General Election in 1892, in *England* and *Wales*, by Returning Officers,

NAME OF COUNTY AND DIVISION OF COUNTY.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
ENGLAND—*continued.*					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
DEBBY—*continued.*												
Mid Division	11,089	24	26	26	73 8 2	61 4 3	210 11 –	46 – –	26 13 3	417 16 8	417 16 8	1
Ilkeston Division	13,541	24	30	23	80 2 2	67 6 –	227 17 –	52 – –	25 1 11	452 7 1	452 7 1	2
Southern Division	14,152	–	–	–	– –	– –	– –	10 8 –	20 18 –	31 6 –	31 6 –	3
DEVONSHIRE :												
Honiton Division	9,167	24	26	26	82 5 6	68 9 –	204 16 –	46 – –	23 17 –	425 7 6	425 7 6	4
Tiverton Division	8,972	31	33	31	104 3 –	71 6 11	238 17 10	43 – –	22 5 –	479 12 9	479 12 9	5
South Molton Division	8,737	37	38	34	123 16 –	74 4 1	298 14 6	43 – –	27 1 –	566 15 7	566 15 7	6
Barnstaple Division	10,442	27	31	27	107 5 –	74 1 9	230 7 –	48 – –	29 1 –	488 14 9	488 14 9	7
Tavistock Division	11,720	37	40	37	124 17 4	81 10 –	317 14 6	50 – –	30 9 –	604 10 10	604 10 10	8
Totnes Division	9,263	29	29	27	93 12 10	68 19 4	225 8 11	46 – –	26 9 –	460 10 1	460 10 1	9
Torquay Division	9,404	12	19	12	79 19 –	64 1 10	152 6 –	46 – –	25 13 –	367 19 10	367 19 10	10
Ashburton Division	9,392	27	30	29	95 11 –	71 9 9	219 15 –	46 – –	24 13 –	457 8 9	457 8 9	11
DORSETSHIRE :												
Northern Division	8,714	26	26	21	49 19 6	74 2 –	235 8 –	43 – –	28 6 –	430 15 6	430 15 6	12
Eastern Division	10,573	–	–	–	– –	6 6 –	– –	9 12 –	6 8 –	22 6 –	22 6 –	13
Southern Division	8,310	17	17	16	38 6 –	65 7 –	179 13 –	43 – –	24 18 –	351 4 –	351 4 –	14
Western Division	7,747	29	29	27	50 5 10	76 2 –	286 8 –	40 – –	27 6 –	480 1 10	480 1 10	15
DURHAM :												
Jarrow Division	14,231	11	33	33	82 10 –	22 5 –	215 13 –	54 – –	56 18 6	431 6 6	431 6 6	16
Houghton-le-Spring Division	13,716	20	35	34	87 10 –	56 4 11	232 4 6	54 – –	64 16 6	494 15 11	494 15 9	17
Chester-le-Street Division	13,169	22	36	31	90 – –	56 14 8	251 10 –	54 – –	62 2 –	514 6 8	514 6 8	18

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officer's Charges), &c.—*continued.*

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**James Alfred Jacoby, esq.**	1,250	105 10 –	150 16 –	247 11 –	7 14 6	38 10 6	43 16 5	29 12 3	623 10 8	832 9 –	4,899	– 3 5
	John S. Landars, esq.	1,250	79 16 –	173 19 –	429 10 –	9 4 3	55 5 –	22 1 5	64 11 11	834 7 7	1,043 5 11	3,907	– 5 4
2	**Sir B. Walter Foster, knt.**	1,370	252 – –	185 17 6	319 2 11	11 15 6	32 9 –	50 8 6	75 – –	926 13 5	1,152 17 –	6,185	– 3 9
	Samuel Leeke, esq.	1,370	179 11 –	68 2 6	289 17 8	1 12 –	30 9 6	17 16 4	108 19 –	696 8 –	922 11 6	4,402	– 4 2
3	**Harrington Evans Broad, esq.**	1,430	– –	7 15 –	20 5 –	– –	– –	– –	– –	28 – –	59 6 –	—	—
4	**Sir John Henry Kennaway, bart.**	1,130	548 7 6	103 8 6	264 2 10	9 1 –	23 11 –	68 18 8	40 – –	1,057 9 6	1,270 3 3	4,591	– 5 6
	William Hickman Smith Aubrey, esq.	1,130	182 12 6	51 11 11	234 11 –	2 19 6	11 17 –	117 – 11	95 – –	695 12 10	908 6 7	2,565	– 7 1
5	**Colonel Sir William Hood Walrond, bart.**	1,070	484 14 6	92 14 6	298 14 –	12 2 6	16 3 –	83 16 3	20 – –	1,008 4 9	1,248 1 2	4,433	– 5 8
	Sir John Budd Phear, knt.	1,070	520 17 3	101 15 9	298 5 3	19 8 1	30 13 6	43 – 2	32 16 5	1,046 16 5	1,286 12 9	3,101	– 8 4
6	**George Lambert, esq.**	1,070	321 – –	72 16 6	390 18 –	20 17 –	59 9 6	151 11 –	54 – –	1,070 12 –	1,353 19 10	4,278	– 6 4
	Richard Arthur Moore-Stevens, esq.	1,070	346 12 6	72 16 6	307 5 11	8 16 6	43 7 6	95 4 8	27 – –	901 3 7	1,184 11 4	2,939	– 8 1
7	**Alfred Billson, esq.**	1,190	399 7 –	58 9 8	285 15 1	19 1 6	47 11 –	111 12 4	92 10 –	1,014 6 7	1,258 14 –	4,383	– 5 9
	Leedham White, esq.	1,190	314 9 –	182 14 9	464 3 –	49 12 –	40 11 6	132 2 9	36 13 7	1,220 6 7	1,464 13 11	4,236	– 6 11
8	**Hugh Courtenay Fownes Luttrell, esq.**	1,250	445 4 –	126 17 –	259 8 9	13 15 7	50 11 –	80 11 7	50 – –	1,026 7 11	1,328 13 4	4,458	– 6 –
	Colonel Robert Thomas White Thompson	1,250	484 3 –	106 10 8	327 3 –	8 3 –	40 15 –	48 – 4	15 – –	1,029 15 –	1,332 – 5	4,241	– 6 3
9	**Francis Bingham Mildmay, esq.**	1,130	395 6 –	72 12 6	510 11 7½	64 1 2	32 7 6	33 18 –½	47 7 –	1,156 3 10	1,386 8 11	4,815	– 5 9
	Alfred Herbert Lush, esq.	1,130	435 8 9	93 9 10	365 – 8	34 7 –	37 10 9	146 4 6	92 1 6	1,204 3 –	1,434 8 –	2,384	– 12 –
10	**Richard Mallock, esq.**	1,130	359 19 –	129 1 8	445 9 10	22 2 –	41 9 –	58 8 8	28 – –	1,084 10 2	1,268 10 1	4,157	– 6 1
	Sir Arthur Divett Hayter, bart.	1,130	492 17 –	44 5 –	362 12 10	31 4 6	48 8 2	103 7 8	65 – –	1,147 15 2	1,331 15 1	3,763	– 7 1
11	**Charles Seale Hayne, esq.**	1,130	356 – –	87 13 –	479 19 5½	37 12 4	16 1 1	132 9 8½	57 10 3	1,167 5 10	1,396 – 3	4,361	– 6 5
	Charles Robert Collins, esq.	1,130	457 17 –	22 13 –	411 19 –	24 4 3	33 5 –	179 19 1	86 14 8	1,216 12 –	1,445 6 4	3,650	– 7 11
12	**Digby John Kenelm Digby Wingfield, esq.**	1,070	252 14 –	158 3 8	451 2 7	16 15 10	62 17 6	121 4 7	90 16 6	1,153 14 8	1,369 2 5	3,981	– 6 11
	Arthur Arnold, esq.	1,070	363 11 6	137 14 9	272 1 3	20 14 7	22 14 6	66 18 8	47 7 –	931 2 3	1,146 10 –	3,456	– 6 8
13	**The Hon. Humphrey Napier Sturt**	1,190	200 5 –	72 13 –	113 6 2	– –	– –	14 11 4	– –	400 15 6	423 1 6	—	—
14	**William Ernest Brymer, esq.**	1,070	559 17 6	18 19 6	380 15 3	21 3 6	55 16 –	21 – –	49 19 –	1,107 10 9	1,283 2 9	3,657	– 7 –
	Edward Robert Pearce-Edgcumbe, esq.	1,070	221 1 6	79 12 6	382 6 11	14 8 6	37 8 6	100 7 1	15 15 –	851 – –	1,026 12 –	3,489	– 5 11
15	**Henry Richard Farquharson, esq.**	1,010	476 5 –	34 12 6	355 15 2	29 18 –	36 9 1	66 5 9	74 – –	1,073 5 6	1,313 6 5	3,691	– 7 1
	Charles Tindal Gatty, esq.	1,010	146 13 6	35 14 6	153 3 11	21 6 –	26 3 4	26 13 –	65 10 –	475 4 3	715 5 2	2,813	– 5 1
16	**Sir Charles Mark Palmer, bart.**	1,430	142 6 –	32 11 6	224 3 4	10 1 6	17 – 3	16 14 1	7 9 –	450 5 8	665 18 11	7,343	– 1 10
	Edward Dillon Lewis, esq.	1,430	86 10 2	110 10 2	141 2 11	18 5 6	11 4 6	80 19 9	90 – –	538 13 –	754 6 3	2,416	– 6 3
17	**Henry Thomas Fenwick, esq.**	1,370	261 12 –	147 2 3	370 16 5	25 15 –	34 3 –	112 3 10	41 18 8	993 11 2	1,158 9 9	6,256	– 3 8
	Nicholas Wood, esq.	1,370	164 12 –	80 11 2	379 19 3	12 5 –	30 2 6	18 6 –	40 – –	725 15 11	890 14 6	4,823	– 3 8
	Jonathan Hargrove, esq.	1,370	52 10 –	6 17 10	113 13 8	25 – 6	15 – –	20 13 8	30 10 –	264 5 8	429 4 3	814	– 10 7
18	**James Joicey, esq.**	1,370	315 – –	124 7 6	329 8 10	13 4 6	56 15 –	108 8 7	64 9 6	1,011 13 11	1,268 17 3	6,453	– 3 11
	Sir Edward Sullivan, bart.	1,370	243 16 –	135 4 11	348 9 2	16 10 –	41 17 6	108 16 –	39 – –	933 13 7	1,190 16 11	4,066	– 5 10

RETURN of Charges made to Candidates at the General Election in 1892, in *England* and *Wales*, by Returning Officers,

NAME OF COUNTY AND DIVISION OF COUNTY.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
ENGLAND—*continued.*					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
DURHAM—*continued.*												
North Western Division	10,330	20	28	27	70 – –	43 8 –	197 6 –	48 – –	54 12 –	413 6 –	413 6 –	1
Mid Division	11,789	20	30	28	75 – –	47 15 –	194 7 6	50 – –	53 15 –	420 17 6	420 17 6	2
South Eastern Division	14,199	37	47	44	117 10 –	73 12 9	304 6 6	54 – –	94 11 –	644 – 3	644 – 2	3
Bishop Auckland Division	11,243	9	26	26	65 – –	43 13 6	178 18 6	50 – –	49 1 –	386 13 –	386 13 –	4
Barnard Castle Division	10,960	24	31	30	77 10 –	66 5 –	223 11 –	48 – –	53 2 –	468 8 –	468 8 –	5
ESSEX :												
South Western or Walthamstow Division.	15,323	10	27	27	135 7 6	113 11 6	209 17 –	75 – –	1 4 –	535 – –	535 – –	6
Southern or Romford Division	16,750	14	31	19	115 11 3	117 3 2	233 7 –	60 – –	3 4 2	529 5 7	529 5 7	7
Western or Epping Division	9,476	23	26	26	100 13 6	85 – 10	168 12 5	46 – –	2 16 11	403 3 8	403 3 8	8
Northern or Saffron Walden Division	9,098	19	22	18	59 11 8	39 14 6	189 19 6	46 – –	73 7 –	408 12 8	408 12 8	9
North Eastern or Harwich Division.	10,924	23	28	24	109 19 6	93 1 –	189 11 –	48 – –	3 13 6	444 5 –	444 5 –	10
Eastern or Maldon Division	10,160	27	31	31	119 6 –	95 4 6	183 13 –	48 – –	6 8 –	452 11 6	452 11 6	11
Mid or Chelmsford Division	9,333	15	23	17	86 7 6	86 6 8	139 7 –	46 – –	3 15 1	361 16 3	361 16 3	12
South Eastern Division	11,960	22	29	26	78 5 6	98 15 8	215 10 8	50 – –	4 4 1	446 15 11	446 15 11	13
GLOUCESTER :												
Mid or Stroud Division	11,069	18	25	25	81 17 6	48 2 –	181 12 –	50 – –	58 8 –	419 19 6	419 19 6	14
Northern or Tewkesbury Division	11,519	27	34	29	89 – 4	85 12 –	250 – –	50 – –	45 10 –	520 2 4	520 2 4	15
Eastern or Cirencester Division	10,095	22	30	27	95 11 6	78 9 9	263 14 –	48 – –	55 2 –	540 17 3	540 17 3	16
Forest of Dean Division	10,782	19	29	29	41 16 8	78 4 –	191 9 8	48 – –	25 5 –	384 15 4	384 15 4	17
Southern or Thornbury Division	11,867	26	33	32	96 12 –	68 14 10	229 – –	50 – –	88 14 6	533 1 4	533 1 4	18

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officer's Charges), &c.—*continued.*

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**Llewellyn Archer Atherley Jones, esq.**	1,190	47 5 6	38 13 –	69 1 6	10 7 8	10 4 –	40 6 5	82 – –	297 18 1	504 11 1	5,121	– 2 –
	John Dunville Dunville, esq. - - - -	1,190	262 16 –	80 12 6	183 4 10	10 1 10	15 14 10	36 16 3	80 – –	669 6 3	875 19 3	2,891	– 6 1
2	**John Wilson, esq.** - - - - -	1,250	66 18 6	68 9 10	283 5 3	18 7 –	22 8 –	45 – –	- -	504 8 7	714 17 4	5,661	– 2 6
	Charles Edward Hunter, esq. - - -	1,250	328 5 –	131 16 8	253 11 1	15 18 7	28 19 8	47 4 9	91 12 6	897 8 3	1,107 17 –	3,669	– 6 –
3	**Joseph Richardson, esq.** - - -	1,430	244 12 -	205 1 7	512 18 11	38 15 4	63 5 –	99 – 1	44 18 6	1,208 11 5	1,530 11 6	5,560	– 5 6
	Lieut. Gen. Sir Henry Marshman Havelock-Allan, bart.	1,430	325 12 6	125 6 –	529 18 2	8 17 11	47 7 –	160 – 10	35 12 6	1,232 14 11	1,554 15 –	5,396	– 5 9
4	**James Mellor Paulton, esq.** - - -	1,250	134 – –	27 5 –	144 14 10	8 12 9	11 11 –	3 19 3	45 3 –	375 5 10	568 12 4	5,784	– 2 –
	Eli Waddington, esq. - - - - - -	1,250	29 – –	10 18 –	151 14 6½	8 14 10	9 15 6	10 6 6½	32 11 4	253 – 9	446 7 3	2,607	– 3 5
5	**Sir Joseph Whitwell Pease, bart.** -	1,190	222 12 –	111 3 8	240 6 7	8 10 6	46 7 –	43 7 9	34 1 –	706 8 6	940 12 6	5,337	– 3 6
	William M. Rolley, esq. - - - -	1,190	275 12 5	43 3 8	159 11 –	4 16 –	22 14 –	13 4 6	25 – –	544 1 7	778 5 7	2,924	– 5 4
6	**E. W. Byrne, esq.** - - - - -	1,490	275 16 3	139 16 2	567 6 4	21 17 –	81 18 6	124 – 3	21 – –	1,231 14 6	1,501 14 6	6,115	– 4 11
	W. Whittingham, esq. - - - - -	1,490	119 13 6	66 8 6	531 6 2	17 1 6	53 11 –	87 18 7	38 – –	913 19 3	1,178 19 3	4,965	– 4 9
7	**James Theobald, esq.** - - - -	1,550	244 2 10	428 6 2	604 11 6	20 6 6	103 7 7	135 4 5	10 10 –	1,546 9 –	1,811 1 10	6,724	– 5 5
	Herbert Henry Raphael, esq. - - -	1,550	316 15 –	113 14 3	536 12 3	13 10 –	80 1 1	35 10 9	10 5 –	1,106 8 4	1,371 1 1	5,542	– 4 11
8	**Lieut. Col. Amelius Richard Mark Lockwood.**	1,130	264 19 –	90 6 –	220 6 11	3 14 5	15 4 6	18 4 7	54 12 –	667 7 5	868 19 3	4,536	– 3 10
	Spencer Barclay Heward, esq. - - -	1,130	100 – –	37 6 11	156 16 7	4 4 –	11 18 3	10 7 –	90 – –	410 12 9	612 4 7	2,738	– 4 6
9	**Herbert Colstoun Gardner, esq.** - -	1,130	395 5 4	21 5 6	373 17 8	9 11 6	21 2 –	46 12 7	81 15 6	949 10 1	1,153 16 5	4,564	– 5 1
	Philip Vernon Smith, esq. - - - -	1,130	364 14 –	117 15 7	303 1 9	1 4 –	17 7 6	51 4 11	44 10 –	899 17 9	1,104 4 1	2,683	– 8 3
10	**James Round, esq.** - - - - -	1,190	150 – –	34 16 6	314 11 –½	7 19 6	22 13 6	52 18 2½	14 18 6	597 17 3	819 19 9	4,113	– 4 –
	Robert Varty, esq. - - - - - -	1,190	17 14 6	4 13 –	404 18 8	14 12 6	11 5 6	23 9 2	96 8 2	573 1 6	795 4 –	3,808	– 4 2
11	**Cyril Dodd, esq.** - - - - - -	1,190	207 12 –	83 15 6	261 7 2	27 5 3	46 19 –	106 1 4	112 15 10	845 16 1	1,072 1 10	4,321	– 5 –
	Charles Wing Gray, esq. - - - -	1,190	109 8 –	83 17 –	277 19 11	3 17 8	50 19 6	49 6 6	81 7 –	656 15 7	883 1 4	4,153	– 4 3
12	**Thomas Usborne, esq.** - - - -	1,130	261 3 –	64 12 9	289 15 2	17 16 2	38 9 –	35 19 11	- -	707 16 –	888 14 1½	4,168	– 4 3
	Dr. William Ebenezer Grigsby - - -	1,130	108 5 –	72 16 3	245 11 10	23 9 8	29 19 6	125 11 1	79 17 6	685 10 10	866 8 11½	2,799	– 6 2
13	**Major Frederick Carne Rasch** - -	1,250	224 4 6	81 2 6	485 – 5	9 5 6	23 5 6	89 8 –	70 – –	982 6 5	1,205 14 4½	4,901	– 4 11
	Edmund Wright Brooks, esq. - - -	1,250	41 16 –	33 1 10	197 3 8	7 – 6	21 12 6	131 – 10	10 – –	441 15 4	665 3 3½	4,359	– 3 1
14	**David Brynmar Jones, esq.** - - -	1,250	261 10 –	185 7 1	292 18 6	45 8 9	36 2 –	105 7 6	52 14 9	979 8 7	1,189 8 4	4,611	– 5 2
	George Holloway, esq. - - - -	1,250	150 – –	177 14 6	600 3 6	23 2 –	19 15 6	227 19 6	28 18 3	1,227 13 3	1,437 13 –	4,410	– 6 6
15	**Sir John Edward Dorington, bart.** -	1,250	373 19 6	122 10 6	409 15 6	18 2 9	55 18 6	86 16 4	6 5 6	1,073 8 7	1,333 9 9	5,028	– 5 4
	Godfrey Blundell Samuelson, esq. - -	1,250	396 17 2	85 2 11	320 – 5	57 3 2	38 17 –	201 7 4	96 11 –	1,195 19 –	1,456 – 2	4,125	– 7 1
16	**Arthur Brend Winterbotham, esq.** -	1,190	403 15 6	170 5 8	296 8 9	29 4 –	19 – 6	96 4 2	76 17 9	1,091 16 4	1,362 4 11½	4,207	– 6 6
	Thomas William Chester Master, jun., esq. -	1,190	424 12 6	88 17 9	371 11 3	4 2 6	29 14 –	111 15 6	14 16 11	1,045 10 5	1,315 19 –½	4,054	– 6 6
17	**The Right Hon. Sir Charles Wentworth Dilke.**	1,190	210 4 –	152 19 –	297 19 –	31 17 6	74 2 –	102 13 –	162 12 1	1,032 6 7	1,224 14 3	5,360	– 4 7
	Maynard Willoughby Colchester Wemyss, esq.	1,190	237 5 –	55 5 9	421 19 7	22 13 1	36 13 –	8 10 9	76 17 6	859 4 8	1,051 12 4	2,942	– 7 2
18	**Charles Edward Hungerford Atholl Colston, esq.**	1,250	199 8 –	139 19 –	382 5 3	9 14 6	52 10 6	40 13 11	43 18 –	868 9 2	1,134 19 10	5,202	– 4 4
	Edward Stafford Howard, esq. - - -	1,250	157 1 –	109 18 –	276 2 6	8 2 –	27 9 –	46 17 2	30 13 1	656 2 9	922 13 5	4,978	– 3 8

RETURN of Charges made to Candidates at the General Election in 1892, in *England* and *Wales*, by Returning Officers,

NAME OF COUNTY AND DIVISION OF COUNTY.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
ENGLAND—*continued.*					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
HEREFORDSHIRE :												
Northern or Leominster Division -	9,778	32	33	30	33 13 6	86 – 6	247 4 10	46 . –	23 4 –	436 2 10	436 2 10	1
Southern or Ross Division - -	10,968	33	34	28	34 6 10	88 19 6	238 11 1	48 – –	24 4 –	434 1 5	434 1 5	2
HERTFORDSHIRE :												
Northern or Hitchin Division -	8,982	19	24	19	176 8 –	102 12 –	148 15 –	43 – –	3 3 –	473 18 –	473 18 –	3
Eastern or Hertford Division -	9,355	15	25	19	104 13 2	98 1 6	152 9 –	46 – –	3 3 –	404 6 8	404 6 8	4
Mid or St. Albans Division - -	9,672	14	22	20	128 – –	57 1 –	149 – 6	72 – –	23 6 –	429 7 6	429 7 6	5
Western or Watford Division -	11,037	10	21	11	145 – –	53 8 6	156 4 –	84 – –	22 – –	460 12 6	460 12 6	6
HUNTINGDONSHIRE :												
Southern Division - - -	5,479	11	14	13	58 16 –	49 6 –	129 2 –	34 – –	24 5 –	295 9 –	295 9 –	7
Northern Division - - -	6,545	14	16	15	67 4 –	55 6 –	148 3 –	37 – –	24 1 –	331 14 –	331 14 –	8
KENT :												
Western or Sevenoaks Division -	13,916	17	26	26	69 2 6	104 – 9	222 9 4	54 – –	23 – –	472 12 7	472 12 7	9
North Western or Dartford Division	14,227	15	17	12	70 13 2	86 8 6	158 7 6	56 – –	24 – –	395 9 2	395 9 2	10
South Western or Tunbridge Division.	12,494	13	17	16	56 2 9	93 12 6	170 10 8	52 – –	22 – –	394 5 11	394 5 11	11
Mid or Medway Division - -	14,484	26	26	24	57 18 3	99 5 –	230 17 4	56 – –	24 – –	468 – 7	468 – 7	12
North Eastern or Faversham Division.	14,219	9	15	13	35 10 7	91 15 6	132 17 –	56 – –	24 – –	340 3 1	339 – 7	13
Southern or Ashford Division -	14,314	26	29	22	59 14 11	117 4 6	237 3 8	56 – –	24 – –	494 3 1	494 3 1	14
Eastern or St. Augustine's Division	15,269	–	–	–	- -	- -	- -	11 12 –	15 3 –	26 15 –	26 15 –	15
Isle of Thanet Division - - -	9,913	6	12	6	65 19 –	41 8 6	102 15 –	46 – –	54 6 –	310 8 6	310 8 6	16
LANCASHIRE :												
North Lonsdale Division - -	9,236	23	30	25	49 6 6	60 15 –	196 18 5	46 – –	24 – 8	377 – 7	377 – 7	1
Lancaster Division - - -	9,995	23	32	27	43 8 8	62 13 6	201 8 5	46 – –	23 16 9	377 7 4	377 7 4	1

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officer's Charges), &c.—*continued.*

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**James Rankin, esq.**	1,130	695 14 6	83 9 10	258 17 8	4 6 6	31 10 –	35 – 8	74 10 3	1,183 9 5	1,401 10 10	4,318	– 6 6
	John Tertius Southall, esq.	1,130	476 15 6	113 1 –	238 16 4	205 12 11	28 17 8	136 19 2	97 4 9	1,297 7 4	1,515 8 9	2,918	– 10 5
2	**Michael Biddulph, esq.**	1,190	507 19 6	147 17 8	408 5 6	15 6 6	39 12 –	70 7 11	15 – –	1,204 9 1	1,421 9 10	4,326	– 6 7
	Joseph Pulley, esq.	1,190	452 8 –	143 18 4	313 18 3	21 4 10	21 17 6	196 16 7	37 8 –	1,187 11 6	1,404 12 2	3,869	– 7 3
3	**George Bickersteth Hudson, esq.**	1,070	440 16 6	45 – –	259 12 3	14 13 7	20 13 4	26 16 –	60 14 6	868 6 2	1,105 5 2	4,187	– 5 3
	John Wattridge, esq.	1,070	338 – 4	23 6 6	175 5 10	15 8 4	9 6 –	63 19 1	30 19 –	656 5 1	893 4 1	2,728	– 6 6
4	**Abel Smith, esq.**	1,130	487 4 –	48 2 6	390 8 5	19 15 3	28 13 6	118 8 –	20 – –	1,112 11 8	1,314 15 –	4,276	– 6 2
	Edwin Robert Speirs, esq.	1,130	238 19 –	70 18 11	298 4 3	17 9 –	32 6 –	75 6 –	98 17 6	832 – 8	1,034 4 –	2,818	– 7 4
5	**Vicary Gibbs, esq.**	1,130	338 1 6	130 6 –	439 7 1	19 15 6	45 16 –	150 12 10	52 9 –	1,176 7 11	1,319 10 5	3,417	– 7 9
	Thomas Morgan Harvey, esq.	1,130	199 17 8	130 4 4	218 7 6	60 1 6	66 3 4	81 1 1	50 – –	805 15 5	948 17 11	2,573	– 7 5
	William Henry Bingham Cox, esq.	1,130	570 7 –	90 14 1	347 11 10	20 5 –	10 10 –	37 – 7	41 19 1	1,118 7 7	1,261 10 1	1,580	– 16 –
6	**Thomas Frederick Halsey, esq.**	1,250	485 1 –	174 – 6	439 11 1	38 9 3	48 15 6	51 14 11	25 3 4	1,262 15 7	1,493 1 10	4,802	– 6 3
	John Marnham, esq.	1,250	228 7 10	126 – 3	314 8 6	66 14 6	40 6 4	24 2 9	– –	800 – 2	1,030 6 5	3,627	– 5 8
7	**Arthur Hugh Smith Barry, esq.**	890	398 19 –	21 3 6	286 2 7	16 4 10	27 11 6	113 12 1	60 – –	923 13 6	1,071 8 –	2,251	– 9 6
	Samuel Howard Whitbread, esq.	890	308 13 –	100 10 6	223 11 6½	7 11 –	27 18 –	79 19 8	107 2 9	861 6 5½	1,009 – 11½	2,229	– 9 1
8	**The Hon. Ailwyn Edward Fellowes**	950	388 19 6	65 4 –	252 2 7	23 16 –	19 3 6	94 2 7	25 5 –	868 13 2	1,034 10 2	2,842	– 7 3
	John Prince Sheldon, esq.	950	332 11 –	87 15 –	273 16 9	16 4 6	22 13 6	120 17 10	66 15 1	820 13 8	986 10 8	2,445	– 8 1
9	**Henry William Forster, esq.**	1,370	471 9 6	141 1 6	416 1 10	22 7 3	66 16 1	78 9 3	67 – –	1,263 5 5	1,499 11 9	6,036	– 5 –
	Thomas Johnston	1,370	178 1 6	190 2 7	367 2 10	25 19 –	46 13 –	113 12 5	22 3 –	943 14 4	1,180 – 7	3,908	– 6 –
10	**The Right Hon. Sir William Hart Dyke, bart.**	1,430	299 16 –	83 17 4	473 5 1	9 10 1	57 12 6	36 18 4	20 – –	980 19 4	1,178 13 11	5,294	– 4 5
	Jeremiah Lyon, esq.	1,430	200 18 –	79 15 2	311 6 5½	17 1 6	45 4 –	59 13 10½	80 – –	793 19 –	991 13 7	4,722	– 4 2
11	**Arthur Sackville Trevor Griffith Boscawen, esq.**	1,310	342 9 –	202 13 4	535 17 9	30 9 11	46 – –	41 11 –	38 16 10	1,237 17 10	1,435 – 9	4,821	– 5 11
	Captain Francis Pavy	1,310	190 19 4	43 2 –	280 14 11	28 17 3	83 19 –	62 10 9	90 – –	780 3 3	977 6 3	3,888	– 5 –
12	**Major Charles Edward Warde**	1,430	384 5 –	147 6 1	645 5 2	25 17 –	53 17 –	96 12 7	30 – –	1,383 2 10	1,617 3 2	6,337	– 5 1
	William Charles Steadman	1,430	344 1 9	77 8 4	202 17 11	13 – 6	43 3 –	53 1 2	21 – –	754 12 8	988 12 11	4,391	– 4 6
13	**Herbert Thomas Knatchbull-Hugessen**	1,430	306 10 –	98 2 –	326 2 10½	16 1 8	51 12 4½	29 17 3	9 13 4	837 19 6	1,007 9 9	4,846	– 4 2
	Sydney Halifax	1,430	62 8 9½	81 10 4	283 3 11	20 18 4	25 4 4	93 6 –½	124 5 5	690 17 2	860 7 6	4,640	– 3 9
14	**Laurence Harding**	1,430	381 6 –	95 17 –	421 7 10	40 19 –	79 14 1	155 15 8	90 6 6	1,265 6 1	1,512 7 7	5,512	– 5 6
	John Udal Bugler	1,430	258 17 4	38 6 9	272 2 5	8 7 8	27 11 3	100 15 7	96 17 6	802 18 6	1,050 – 1	4,281	– 4 11
15	**The Right Hon. Aretas Akers-Douglas**	1,490	147 – –	33 10 3	88 13 7	1 1 –	– –	3 3 4	2 10 –	275 18 2	302 13 2	—	—
16	**The Right Hon. James Lowther**	1,130	379 12 –	112 4 4	423 15 1	38 14 9	72 19 2	85 11 9	70 – –	1,182 17 1	1,338 1 4	3,901	– 6 10
	Heber Leonidas Hart	1,130	80 15 –	77 1 7	310 2 5	31 14 6	49 10 6	36 1 5	24 – –	609 5 5	764 9 8	2,857	– 5 4
17	**William Smith, esq.**	1,130	145 3 6	117 15 1	493 6 1	28 2 2	24 11 –	69 17 5½	64 – 4	942 15 7½	1,131 5 10½	4,203	– 5 5
	William Dilworth Crewdson, esq.	1,130	290 14 –	82 15 6	390 18 7	34 1 7	34 10 –	100 – 10	30 – –	963 – 6	1,151 10 10	3,426	– 6 9
18	**James Williamson, esq.**	1,130	197 6 –	131 10 –	501 5 8	31 1 –	57 7 6	137 10 5	3 3 –	1,059 3 7	1,247 17 3	4,755	– 5 3
	Sir Thomas Storey, knt.	1,130	187 – –	64 19 –	244 18 8	8 5 6	22 8 –	157 13 4	– –	685 4 6	873 18 2	4,075	– 4 3

RETURN of Charges made to Candidates at the General Election in 1892, in *England* and *Wales* by Returning Officers,

NAME OF COUNTY AND DIVISION OF COUNTY.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		District.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
ENGLAND—*continued.*												
LANCASHIRE—*continued.*												
Blackpool Division	13,124	22	36	35	58 – –	73 11 3	224 – 6	54 – –	14 2 –	423 13 9	423 13 9	1
Chorley Division	10,599	–	–	–	– –	3 3 –	– –	9 12 –	3 6 –	16 1 –	16 1 –	2
Darwen Division	13,844	25	37	33	48 9 6	74 5 3	233 12 10	54 – –	16 – 7	426 8 2	426 8 2	3
Clitheroe Division	15,212	24	42	42	76 4 6	82 3 6	267 7 6	58 – –	29 13 3	513 8 9	513 8 9	4
Accrington Division	12,309	24	34	30	62 18 –	67 18 11	213 5 4	52 – –	18 12 9	414 15 –	414 15 –	5
Rossendale Division	11,679	14	28	27	48 15 –	63 4 8	178 9 –	50 – –	19 2 –	359 10 8	359 10 8	6
Westhoughton Division	12,979	20	35	31	60 7 –	70 14 8	221 6 3	52 – –	25 6 –	429 13 11	429 13 11	7
Heywood Division	9,251	13	23	23	52 5 –	55 6 –	156 8 9	46 – –	15 14 –	325 13 9	325 13 9	8
Middleton Division	11,951	21	31	25	46 6 5	72 6 6	194 18 6	50 – –	21 5 6	384 16 11	384 16 11	9
Radcliffe-cum-Farnworth Division	10,686	13	26	26	59 – –	57 17 –	175 4 4	48 – –	16 3 –	356 4 4	356 4 4	10
Eccles Division	12,040	15	30	28	46 14 –	63 11 6	185 6 6	52 – –	18 10 6	366 2 6	366 2 6	11
Stretford Division	15,425	27	40	23	65 1 –	80 7 –	239 19 6	58 – –	19 9 8	462 17 2	462 17 2	12
Gorton Division	11,782	7	23	21	36 3 4	56 12 9	145 11 –	50 – –	19 2 10	307 9 11	307 9 11	13
Prestwich Division	12,827	18	32	26	55 8 6	67 8 –	205 14 6	52 – –	17 6 6	397 17 6	397 17 6	14
Southport Division	10,514	8	25	20	44 18 –	56 9 –	160 16 9	48 – –	18 15 –	328 18 9	328 18 9	15
Ormskirk Division	9,553	10	22	18	45 – 6	48 4 6	143 7 6	46 – –	20 18 4	303 10 10	*303 17 10	16
Bootle Division	15,772	7	31	22	56 6 6	67 14 6	201 9 –	58 – –	20 8 2	403 18 2	403 18 2	17
Widnes Division	9,014	6	18	18	28 5 –	48 14 –	122 10 6	46 – –	14 3 –	259 12 6	259 12 6	18

* Upon taxation the sum of 3*l.* 3*s.* was taxed off the charges, and 3*l.* 10*s.* the taxing fee added; hence the difference of 7*s.* between the two totals.

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officer's Charges), &c.—*continued.*

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**Sir Matthew White Ridley, bart.**	1,370	292 16 6	165 3 1	284 5 7	17 – 6	41 12 6	38 11 1	21 – –	860 9 3	1,072 6 2	6,536	– 3 3
	Thomas Walker, esq.	1,370	134 9 4	92 4 7	339 18 3	35 13 –	23 13 6	73 5 9	71 18 9	771 3 2	983 – –	3,487	– 5 8
2	**Lieut. Gen. Randle Joseph Feilden, C.M.G.**	1,190	75 – –	4 – –	31 15 9	3 19 4	– –	2 1 2	1 18 6	118 14 9	134 15 9	—	—
3	**Charles Philip Huntington, esq.**	1,370	257 7 6	148 – 11	704 6 7	15 17 –	36 14 6	108 5 1	21 5 4	1,291 16 11	1,505 1 –	6,637	– 4 6
	Viscount Cranborne	1,370	158 18 6	224 13 1½	764 7 10	33 19 2	13 15 6	58 2 8½	100 – –	1,353 16 10	1,567 – 11	6,423	– 4 11
4	**The Right Hon. Sir Ughtred James Kay-Shuttleworth, bart.**	1,490	132 5 –	118 14 7	352 19 4	19 12 6	27 5 6	37 – 3	49 5 –	737 2 2	993 16 6	7,657	– 2 7
	William Edward Briggs, esq.	1,490	232 13 –	156 9 7	394 15 5	37 2 2	28 – 8	*149 10 10	98 10 –	1,097 1 8	1,353 16 1	5,506	– 4 11
5	**Joseph Francis Leese, esq., Q.C.**	1,310	82 5 –	105 5 1	475 19 10	45 19 8	10 – –	81 2 3	40 15 6	841 7 4	1,048 14 10	6,019	– 3 6
	Robert Trotter Hermon-Hodge, esq.	1,310	105 – –	88 8 11	476 4 3	23 2 3	10 4 –	127 18 6	20 – –	850 17 11	1,058 5 5	5,472	– 3 8
6	**John Henry Maden, esq.**	1,250	80 3 –	183 6 –	314 19 11	11 17 6	32 8 –	45 6 2	– –	668 – 7	847 15 11	6,058	– 2 10
	Arthur Goldsmith Sparrow, esq.	1,250	139 17 8	89 14 11	313 12 3	14 14 6	25 1 4	71 13 –	15 – –	669 13 8	849 9 –	4,334	– 3 11
7	**The Hon. Edward George Villiers Stanley.**	1,310	208 11 –	174 4 6	593 12 4	13 16 6	11 6 6	148 9 2	9 10 –	1,159 10 –	1,374 7 –	6,711	– 4 1
	Lewis Haslam, esq.	1,310	165 – –	199 6 –	472 7 8	8 15 6	21 18 6	110 1 4	5 – –	982 9 –	1,197 5 11	4,871	– 4 11
8	**Thomas Snape, esq.**	1,130	105 10 –	81 9 4	229 11 6	17 1 2	6 8 6	61 3 2½	46 14 8	547 18 4½	710 15 1½	4,366	– 3 3
	Sir Henry Hayes Lawrence, bart.	1,130	58 10 –	97 2 2	351 10 7	16 16 9	7 16 6	28 – 11	50 – –	609 16 11	772 13 11	3,745	– 4 2
9	**Charles Henry Hopwood, esq., Q.C.**	1,250	38 10 –	84 18 8	293 1 7	10 – 6	20 13 4	38 – 6	37 5 –	522 9 7	714 18 1	5,389	– 2 8
	Thomas Fielden, esq.	1,250	117 15 –	238 15 1½	382 6 6	17 6 2	23 12 7	83 – 3	30 – –	892 15 7½	1,085 4 –½	5,273	– 4 1
10	**Robert Leake, esq.**	1,190	105 13 6	140 15 9	763 – 3	13 19 6	13 – –	81 11 9	18 14 8	1,136 15 5	1,314 17 7	4,999	– 5 3
	John James Mellor, esq.	1,190	113 9 6	40 1 2	436 4 9½	10 7 6	5 10 –	27 6 10	20 – –	652 19 9½	831 1 11½	4,904	– 3 5
11	**Henry John Roby, esq.**	1,310	106 2 –	106 19 6	430 19 –	29 3 6	9 10 6	84 13 9	11 4 6	778 12 9	961 14 –	5,340	– 3 7
	Octavius Leigh Leigh Clare, esq.	1,310	78 16 6	164 11 2	595 – 1	24 9 6	24 9 6	109 11 1	36 10 6	1,033 8 4	1,216 9 7	5,071	– 4 10
12	**John William Maclure, esq.**	1,490	171 – –	126 4 8	580 19 7	15 6 –	47 18 –	174 18 4	15 2 6	1,131 9 1	1,362 17 8	6,623	– 4 1
	Samuel Hall, esq., Q.C.	1,490	150 15 4	210 19 10	533 2 8	†78 15 9		126 10 –	—	1,100 3 7	1,331 12 2	5,278	– 5 1
13	**William Mather, esq.**	1,250	113 10 –	298 8 7	756 18 10	7 1 –	9 8 6	112 12 7	74 – –	‡ 1,371 19 6	‡ 1,525 14 5	5,255	– 5 10
	Ernest Frederic George Hatch, esq.	1,250	73 2 –	175 5 –	626 8 9	12 7 –	16 4 6	140 4 7	95 – –	1,138 11 10	1,292 6 10	5,033	– 5 2
14	**Robert Gray Cornish Mowbray, esq.**	1,310	186 1 6	128 18 10	814 3 7	11 14 6	35 10 –	118 4 –	52 18 6	1,347 10 11	1,546 9 8	5,718	– 5 5
	William Agnew, esq.	1,310	9 5 9	408 3 6	761 15 –	12 15 4	29 12 –	147 10 7	23 13 6	1,392 15 8	1,591 14 5	5,563	– 5 9
15	**The Hon. George Nathaniel Curzon**	1,190	110 10 –	89 – 6	421 8 11	18 3 6	56 12 6	33 2 9	4 7 6	733 5 8	897 15 1	4,752	– 3 9
	George Herbert Pollard, esq.	1,190	116 4 6	68 – 9	485 – 3	44 1 6	23 4 –	70 15 2½	17 9 9	824 15 11½	989 5 3½	4,148	– 4 9
16	**The Right Hon. Arthur Bower Forwood.**	1,130	129 18 –	39 12 –	191 5 6	19 5 –	9 16 –	24 15 –	13 17 –	428 8 6	580 7 5	4,618	– 2 6
	James Middlehurst, esq.	1,130	52 10 –	5 2 6	112 9 6	10 1 6	3 3 6	8 11 11	1 15 –	193 13 11	345 12 10	2,101	– 3 3
17	**Lieut. Col. Thomas Myles Sandys**	1,490	117 1 6	255 18 10	360 4 11	14 15 6	64 12 2	186 18 –	49 6 5	1,048 17 4	1,250 16 5	6,532	3 10
	Alexander McDougall, esq.	1,490	191 16 –	147 – 4	330 12 7	20 – 9	48 2 5	42 8 –	22 15 –	802 15 1	1,004 14 2	4,460	– 4 6
18	**John Saunders Gilliat, esq.**	1,130	116 – 6	193 6 3	281 13 2	†68 – 6		69 9 4	50 – –	778 9 9	908 6 –	3,866	– 4 8
	Henry Wade Deacon, esq.	1,130	109 8 6	144 14 6	297 15 8	26 5 6	33 3 6	52 12 9	7 13 –	671 13 5	801 9 8	3,661	– 4 5

* This includes "disputed claims" amounting to 62*l.* 18*s.*

† Not separated in Return.

‡ Including a sum of 239*l.* 18*s.* 5*d.* authorised to be paid under an Order of Court.

RETURN of Charges made to Candidates at the General Election in 1892, in *England* and *Wales*, by Returning Officers,

NAME OF COUNTY AND DIVISION OF COUNTY.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
ENGLAND—*continued.*					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
LANCASHIRE—*continued.*												
Newton Division	9,993	15	26	22	23 5 –	77 7 6	168 2 9	46 – –	22 3 –	336 18 3	336 18 3	1
Ince Division	10,059	7	24	21	39 10 6	53 10 6	153 7 6	48 – –	16 7 –	310 15 6	310 15 6	2
Leigh Division	9,839	11	22	19	44 6 –	50 2 6	144 4 6	46 – –	20 4 6	304 17 6	304 17 6	3
LEICESTERSHIRE:												
Eastern or Melton Division	11,350	57	–	–	– –	11 14 –	– –	10 – –	7 – –	28 14 –	28 14 –	4
Mid or Loughborough Division	10,060	31	38	36	115 16 6	77 1 6	226 1 –	46 – –	29 17 9	494 16 9	494 16 8	5
Western or Bosworth Division	10,586	45	49	49	148 7 4	90 2 –	288 15 –	48 – –	33 13 –	608 17 4	608 17 4	6
Southern or Harborough Division	13,676	57	66	59	80 18 10	179 – –	387 15 –	54 – –	28 5 –	729 18 10	729 18 10	7
LINCOLNSHIRE:												
West Lindsey or Gainsborough Division.	11,546	38	42	41	88 4 –	39 19 –	228 13 11	50 – –	58 18 –	465 14 11	465 14 11	8
North Lindsey or Brigg Division	10,341	39	41	41	86 2 –	37 13 6	218 16 2	48 – –	58 14 6	449 6 2	449 6 2	9
East Lindsey or Louth Division	9,829	34	37	33	77 14 –	39 7 6	208 19 10	46 – –	56 8 –	428 9 4	428 9 4	10
South Lindsey or Horncastle Division.	9,555	25	28	27	58 16 –	29 9 –	162 13 9	46 – –	57 18 –	354 16 9	354 16 9	11
North Kesteven or Sleaford Division	9,528	26	27	25	56 14 –	29 9 –	126 – –	46 – –	78 15 10	336 18 10	336 18 10	12
South Kesteven or Stamford Division.	9,733	22	26	26	54 12 –	28 13 6	148 2 4	46 – –	56 18 –	334 5 10	334 5 10	13
Spalding Division	13,054	49	49	46	102 18 –	44 4 –	219 9 –	50 – –	100 5 10	516 16 10	477 11 11	14
MIDDLESEX:												
Enfield Division	12,674	5	15	11	76 – –	83 16 –	126 15 –	54 – –	23 – –	363 11 –	363 11 –	15
Tottenham Division	15,716	10	24	8	144 – –	123 – –	170 – –	58 – –	25 – –	520 – –	520 – –	16
Hornsey Division	13,451	11	25	14	142 10 6	60 12 6	195 17 9	56 – –	68 14 –	523 14 9	495 17 5	17
Harrow Division	13,966	13	20	11	88 15 9	59 19 –	142 13 2	54 – –	64 10 –	409 17 11	409 17 11	18

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officer's Charges), &c.—*continued.*

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**Thomas Wodehouse Legh, esq.**	1,130	123 12 –	258 5 10	316 2 1	23 14 6	59 – –	85 15 7	22 19 –	889 9 – †	1,057 18 2 †	4,713	– 4 6
	William Neill, esq.	1,130	204 16 9	56 16 7	265 19 4	10 10 6	11 16 –	43 5 5	80 – –	673 4 7	841 13 8	3,819	– 4 5
2	**Samuel Woods, esq.**	1,190	12 7 6	25 15 –	186 5 2	2 6 6	7 9 6	85 9 3	85 – –	404 12 11	560 – 8	4,579	– 2 5
	Colonel H. Blundell Hollinshead-Blundell, C.B.	1,190	76 13 –	127 8 3	544 8 10½	42 12 –	8 3 –	202 11 9	16 15 6	1,018 12 4½	1,174 – 1½	4,352	– 5 5
3	**Caleb Wright, esq.**	1,130	146 16 –	122 1 3	293 14 5	32 4 –	7 10 6	26 10 –	– 19 6	629 15 8	782 4 5	4,899	– 3 2
	William Charles Jones, esq.	1,130	148 16 6	106 13 4	345 5 10	17 18 4	22 6 9	70 7 7	32 10 –	743 18 4	896 7 1	3,995	– 4 6
4	**The Marquis of Granby**	1,250	73 10 –	16 8 6	112 9 10	1 10 –	– –	3 18 11	8 16 –	216 13 3	245 7 3	—	—
5	**John Edward Johnson-Ferguson, esq.**	1,190	452 11 6	81 8 2	380 16 10	20 2 3	29 11 6	89 7 5½	133 14 5	1,187 12 1½	1,435 – 5½	4,715	– 6 1
	Edwin Joseph Lisle March Phillipps de Lisle, esq.	1,190	463 7 –	54 12 6	300 15 4	10 4 6	23 5 1	17 17 3	36 17 6	906 19 2	1,154 7 6	3,994	– 5 9
6	**Charles Benjamin Bright McLaren, esq.**	1,190	210 13 8	59 5 6	276 1 1	35 11 6	28 6 6	31 8 8	116 – 10	757 7 9	1,061 16 5	5,370	– 3 11
	Harrington Arthur Harrop Hulton, esq.	1,190	265 13 6	44 12 3	190 3 –	10 15 6	38 – 6	88 7 8	60 – –	697 12 5	1,002 1 1	3,846	– 5 3
7	**John William Logan, esq.**	1,370	424 12 –	260 16 3	412 14 4	26 17 6	78 2 9	33 18 8	56 14 –	1,293 15 6	1,658 14 11	6,244	– 5 4
	Francis William Lowe, esq.	1,370	411 1 6	129 1 –	542 1 7	25 11 –	54 2 –	96 2 6	88 10 6	1,346 10 1	1,711 9 6	5,588	– 6 2
8	**Joseph Bennett, esq.**	1,250	494 15 6	73 6 6	277 19 1	16 – 6	23 9 –	154 4 2	108 16 1	1,148 10 10	1,381 8 4	4,945	– 5 7
	Col. Henry Eyre, C.B.	1,250	410 14 6	85 19 –	299 15 8	17 6 –	33 7 –	101 5 4	59 9 1	1,007 16 7	1,240 14 –	4,037	– 6 2
9	**Samuel Danks Waddy, esq., Q.C.**	1,190	191 9 6	56 5 2	220 2 7½	32 13 11	26 3 –	124 6 4½	95 14 8	746 15 3	971 8 4	4,448	– 4 4
	John Maunsell Richardson, esq.	1,190	458 1 –	54 8 4	389 3 4	18 3 8	38 13 –	49 3 10	59 5 6	1,066 18 8	1,291 11 9	4,021	– 6 5
10	**Robert William Perks, esq.**	1,130	588 2 6	51 10 3	278 13 7	27 18 9	32 13 –	131 5 8	209 14 3	1,319 18 –	1,534 2 8	4,284	– 7 2
	Arthur Raymond Heath, esq.	1,130	414 17 –	121 5 –	274 19 1	15 1 8	26 19 –	123 9 1	96 – –	1,072 10 10	1,286 15 6	3,445	– 7 6
11	**The Right Hon. Edward Stanhope**	1,130	319 3 –	76 5 3	365 9 11	15 10 8	31 2 –	124 12 –	30 – –	962 2 10	1,139 11 2	4,438	– 5 2
	Francis Otter, esq.	1,130	343 11 –	106 7 6	236 14 1	15 13 6	29 2 6	143 4 6	93 17 –	968 10 1	1,145 18 6	3,700	– 6 2
12	**The Right Hon. Henry Chaplin**	1,130	256 18 8	81 3 6	646 8 11	14 3 –	30 17 –	95 14 1	93 19 –	1,219 4 2	1,387 13 7	4,157	– 6 8
	William Shearburn Fox, esq.	1,130	255 9 8	64 2 3	143 18 11½	40 3 7	33 12 6	78 9 –½	10 5 6	626 1 6	794 10 11	3,250	– 4 11
13	**Henry John Cokayne Cust, esq.**	1,130	305 8 9	130 15 2	572 8 9	66 5 3	37 5 6	34 6 5	101 1 5	1,247 11 3	1,414 14 2	4,150	– 6 10
	Arthur Priestly, esq.	1,130	222 4 6	188 5 –	373 16 11	37 10 1	49 3 1	139 1 7	41 5 –	1,051 6 2	1,218 9 1	4,026	– 6 1
14	**Halley Stewart, esq.**	1,370	208 19 6	65 13 5	304 3 8	63 6 4	26 10 –	115 9 5	96 11 –	880 13 4	1,099 16 10	4,660	– 4 9
	Harry Frederick Pollock, esq.	1,370	17 15 –	51 11 2	600 4 –	23 1 –	31 15 6	92 – 3	143 6 6	959 13 5	1,218 1 10	4,334	– 5 7
15	**Captain Henry Ferryman Bowles**	1,310	105 – –	272 8 4	373 5 –	23 18 –	65 11 –	46 11 1	40 – –	926 13 5	1,108 8 11	5,491	– 4 –
	Albert Stephen Hatchett Jones, esq.	1,310	122 16 11	232 19 7	420 6 11	22 18 6	53 4 –	76 6 –	36 – 5	964 12 4	1,146 7 10	3,660	– 6 3
16	**Joseph Howard, esq.**	1,490	291 19 6	155 10 3	443 – 4	8 10 –	42 14 –	95 8 5	5 – –	1,042 2 6	1,302 2 6	5,794	– 4 6
	Thomas Henry Chance, esq.	1,490	100 12 4	30 3 6	228 – –	17 18 6	33 5 6	45 6 6	33 – 6	488 6 10	748 6 10	4,074	– 3 8
17	**Henry Charles Stephens, esq.**	1,370	349 9 –	161 6 5	629 13 8	26 12 6	66 19 –	39 13 8	52 – –	1,325 14 3	1,581 11 8	6,192	– 5 1
	Thomas Rees Sydenham-Jones, M.A., LL.D.	1,370	62 5 –	62 14 2	369 7 11	25 2 –	41 19 6	40 – 6	53 11 6	655 – 7	895 – 7	2,913	– 6 2
18	**William Ambrose, esq., Q.C.**	1,370	220 10 –	291 – 8	582 16 1	36 1 3	144 7 11	71 10 7½	24 9 2	1,370 15 8½	1,575 14 7½	6,047	– 5 3
	Isaac Thomas Sadler, esq.	1,370	170 5 –	53 14 2	293 11 4	18 13 6	52 3 –½	28 1 5	25 – –	641 8 5½	846 7 5½	3,428	– 4 11

‡ Not separated in Return.

RETURN of Charges made to Candidates at the General Election in 1892, in *England* and *Wales*, by Returning Officers,

NAME OF COUNTY AND DIVISION OF COUNTY.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
ENGLAND—*continued.*												
MIDDLESEX—*continued.*												
Ealing Division	12,081	5	16	4	72 18 –	61 3 3	133 19 –	52 – –	55 3 –	375 3 3	355 3 2	1
Brentford Division	9,975	6	15	12	67 – –	51 11 6	127 17 6	46 – –	52 6 –	344 15 –	344 15 –	2
Uxbridge Division	11,739	10	24	24	176 8 –	77 8 –	168 6 –	50 – –	135 6 –	607 8 –	560 – –	3
MONMOUTHSHIRE:												
Northern Division	12,130	13	13	23	73 1 –	70 2 –	177 13 5	50 – –	22 1 –	392 17 5	392 17 5	4
Western Division	11,251	8	8	21	51 4 2	61 19 –	164 15 7	50 – –	24 17 –	352 15 9	352 15 9	5
Southern Division	13,211	19	19	28	107 19 –	78 17 –	236 4 2	52 – –	26 5 –	501 5 2	501 5 2	6
NORFOLK:												
North Western Division	10,019	25	25	11	172 13 3	31 11 3	255 15 –	48 – –	58 18 –	566 17 6	566 17 6	7
South Western Division	8,499	21	21	9	154 2 5	30 11 9	234 1 6	46 – –	57 8 –	522 3 8	504 7 4	8
Northern Division	8,713	24	24	9	173 6 4	30 17 –	207 13 –	46 – –	56 18 –	514 14 4	475 – –	9
Eastern Division	9,812	24	24	22	176 5 –	31 4 –	198 – 6	48 – –	56 8 –	509 17 6	493 1 4	10
Mid Division	8,601	18	19	19	160 10 1	26 5 –	173 7 –	38 – –	48 11 –	446 13 1	421 1 –	11
Southern Division	8,848	23	23	20	168 15 2	27 16 9	186 9 6	46 – –	56 8 –	485 9 5	480 – –	12
NORTHAMPTONSHIRE:												
Northern Division	9,999	33	23	32	15 17 –	47 19 2	198 1 –	46 – –	82 6 1	390 3 3	390 3 3	13
Eastern Division	11,559	15	23	20	13 7 –	41 5 8	143 17 –	50 – –	64 – 10	312 10 6	312 10 6	14
Mid Division	10,808	35	37	34	19 10 –	53 19 8	201 16 –	48 – –	79 1 –	402 6 8	402 6 8	15
Southern Division	9,251	27	28	23	14 8 6	45 8 8	172 12 –	46 – –	71 8 8	349 17 10	349 17 10	16

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officer's Charges), &c.—*continued.*

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**The Right Hon. Lord George Francis Hamilton.**	1,310	211 9 –	75 12 2	320 5 5	18 14 6	39 13 –	66 10 6	20 – –	752 4 7	929 16 2	5,547	– 3 4
	Stephen Holman, esq. - - - - -	1,310	401 19 6	131 19 2	323 4 –	13 13 –	37 1 –	40 13 1	6 14 6	955 4 3	1,132 15 10	2,112	– 10 9
2	**James Bigwood, esq.** - - - -	1,130	161 15 –	157 12 –	460 16 6	11 2 –	23 – –	134 13 11	10 – –	958 19 5	1,131 6 11	4,417	– 5 1
	Harry Heldmann, esq. - - - -	1,130	278 17 –	76 18 3	319 16 8	14 5 –	50 15 –	71 – 7	24 10 –	836 2 6	1,008 10 –	2,625	– 7 8
3	**Frederick Dixon Dixon-Hartland, esq.**	1,250	310 14 –	54 9 2	379 17 2	11 – 6	30 15 –	76 5 4	38 5 4	901 6 6	1,181 6 6	5,172	– 4 7
	Leslie Probyn, esq. - - - - -	1,250	86 2 6	24 18 –	198 8 10	22 10 6	35 3 11	42 7 9	65 – –	474 11 6	754 11 6	2,029	– 7 5
4	**Thomas Phillips Price, esq.** - - -	1,310	206 14 –	165 8 6	178 16 –	10 3 6	41 7 6	77 10 6	34 8 –	714 8 –	910 16 9	5,020	– 3 8
	John Allan Rolls, esq. - - - - -	1,310	565 3 11	108 5 6	260 14 4	12 13 –	35 15 5	89 10 2	15 13 –	1,087 15 4	1,284 4 –	3,863	– 6 8
5	**Cornelius Marshall Warmington, esq., Q.C.**	1,250	125 8 –	16 11 –	115 2 7	11 2 3	7 2 6	26 13 9	95 6 1	397 6 2	573 14 1	7,019	– 1 8
	William Herbert Meredyth, esq. - - -	1,250	129 6 6	16 18 6	194 19 11	25 – 1	12 16 –	57 13 2	30 10 –	467 4 2	643 12 –	1,700	– 7 7
6	**Colonel The Hon. Frederic Courtenay Morgan.**	1,370	437 14 7	119 9 1	615 19 2	4 19 6	18 10 –	68 17 –	43 6 6	1,308 15 10	1,559 8 5	5,421	– 5 9
	Baron Joseph Alexander Profumo - -	1,370	154 18 –	58 6 –	855 8 2	31 14 –	32 9 –	112 2 7	283 13 7	1,528 16 4	1,779 8 11	4,700	– 7 7
7	**Joseph Arch, esq.** - - - - -	1,190	188 3 6	83 5 11	240 – –	30 9 6	33 6 6	73 5 2	16 19 3	665 9 10	949 9 1	4,911	– 3 10
	Lord Henry Bentinck - - - - -	1,190	289 2 6	59 11 7	411 3 6	34 12 6	32 4 6	128 9 8	98 5 7	1,053 9 10	1,336 8 1	3,822	– 7 –
8	**Thomas Leigh Hare, esq.** - - -	1,070	393 11 –	71 15 3	522 2 5	88 19 –	26 2 6	20 8 4	12 – –	1,134 18 6	1,387 2 2	4,077	– 6 10
	Henry Lee-Warner, esq. - - - -	1,070	354 18 7	116 9 4	217 17 5	19 14 1	22 18 6	91 17 6	20 – –	843 15 5	1,095 19 1	3,739	– 5 10
9	**Herbert Hardy Cozens Hardy, esq.** -	1,070	24 3 –	100 10 6	293 1 8	27 11 6	32 17 6	64 16 8	35 –	578 – 10	815 10 10	4,561	– 3 7
	John Cator, esq. - - - - - - -	1,070	401 4 –	98 4 4	343 6 10	26 14 6	48 2 4	60 13 –	96 – –	1,074 5 –	1,311 15 –	3,273	– 8 –
10	**R. J. Price, esq.** - - - - -	1,130	339 17 1	76 19 5	396 10 2	16 19 8	47 5 8	71 7 –	60 11 –	1,009 10 –	1,247 12 7	4,743	– 5 3
	Sir Edward Birkbeck, bart. - - -	1,130	407 12 –	126 16 –	489 17 11	14 1 6	37 15 6	107 1 10	19 12 3	1,202 17 –	1,457 15 9	4,303	– 6 9
11	**Clement Higgins, esq.** - - - -	1,070	294 14 6	55 9 –	218 12 9	24 5 4	28 3 6	156 18 –	135 7 4	913 10 5	1,124 – 11	4,069	– 5 6
	Robert Thorhagh Gurdon, esq. - - -	1,070	570 9 –	120 – –	280 6 6	12 3 4	42 12 2	80 1 6	15 5 6	1,120 18 –	1,331 8 6	3,599	– 7 5
12	**Francis Taylor, esq.** - - - -	1,070	435 14 10	94 5 6	292 18 4	8 1 6	42 4 6	33 8 1	14 10 –	921 2 9	1,161 2 9	4,288	– 5 5
	Alfred George Kitching, esq. - - -	1,070	250 19 2	74 3 2	193 3 9	10 3 –	33 1 –	72 10 4	41 10 –	675 10 5	915 10 5	3,535	– 5 2
13	**Lord Burghley** - - - - - -	1,130	589 12 –	68 9 6	272 2 4	4 8 6	25 12 6	10 11 2	50 – –	1,020 16 –	1,215 17 7	4,505	– 5 5
	John Turner Stockburn, esq. - - -	1,130	80 10 –	26 13 –	159 10 11	2 1 –	21 9 6	32 1 1	79 15 8	402 1 2	597 2 10	3,836	– 3 1
14	**Francis Allston Channing, esq.** - -	1,250	155 1 –	130 3 –	215 16 4	35 7 2	17 6 –	35 11 4	97 5 9	686 10 7	842 15 10	5,832	– 2 11
	William Potter, esq. - - - - - -	1,250	27 5 6	12 1 –	247 – 7	22 4 3	9 17 –	1 1 10	25 5 –	344 15 2	501 – 5	4,348	– 2 4
15	**The Hon. Charles Robert Spencer** -	1,190	213 7 1	113 18 3	157 2 2	12 16 11	28 4 3	122 – 7	70 – –	717 9 3	918 12 7	4,731	– 3 11
	James Pender, esq. - - - - - -	1,190	235 18 –	135 19 10	249 17 5	8 13 9	28 19 6	53 4 6	59 17 4	772 10 4	973 13 8	4,300	– 4 6
16	**David Charles Guthrie, esq.** - -	1,130	187 3 8	154 9 4	330 6 5	16 13 8	26 16 7	149 10 11	98 – –	963 – 7	1,137 19 6	3,930	– 5 9
	Thomas Robert Brook Leslie Melville Cartwright, esq.	1,130	372 6 –	48 – –	191 5 4	13 13 9	14 15 –	80 3 8	47 3 8	767 7 5	942 6 4	3,882	– 4 10

RETURN of Charges made to Candidates at the General Election in 1892, in *England* and *Wales*, by Returning Officers,

NAME OF COUNTY AND DIVISION OF COUNTY.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
ENGLAND—*continued.*					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
NORTHUMBERLAND:												
Wansbeck Division	11,304	41	45	44	130 10 6	83 13 –	381 13 –	50 – –	26 10 –	672 6 6	662 6 6	1
Tyneside Division	13,727	14	33	31	79 10 –	94 18 4	226 3 3	56 – –	27 6 –	483 17 10	483 17 10	2
Hexham Division	9,954	33	37	31	100 10 –	80 1 2	384 – 6	48 – –	26 6 –	638 17 8	638 17 8	3
Berwick-upon-Tweed Division	9,141	21	26	23	83 12 6	74 17 8	342 2 –	46 – –	29 14 –	576 6 2	576 6 2	4
NOTTINGHAMSHIRE:												
Bassetlaw Division	9,606	28	35	30	80 6 6	58 4 6	257 17 –	48 – –	52 16 8	497 4 8	497 4 8	5
Newark Division	10,342	28	–	–	- -	8 16 8	- -	10 – –	6 3 4	25 – –	25 – –	6
Rushcliffe Division	11,946	21	32	30	55 11 –	63 1 6	207 – 10	54 – –	36 19 8	416 13 –	416 13 –	7
Mansfield Division	11,539	13	27	27	45 4 6	59 2 –	190 13 2	52 – –	39 12 –	386 11 8	386 11 8	8
OXFORDSHIRE:												
Northern Division	8,223	18	21	18	59 – –	53 18 6	165 6 –	43 – –	26 8 –	347 12 6	347 12 6	9
Mid Division	9,756	19	22	20	53 8 6	57 18 6	164 1 6	46 – –	27 8 –	348 16 6	348 16 6	10
Southern Division	8,731	16	18	16	48 7 1	52 9 6	138 5 3	43 – –	26 8 –	308 9 10	308 9 10	11
RUTLAND	4,206	10	–	–	- -	- -	- -	10 10 –	9 9 –	19 19 –	19 19 –	12
SALOP:												
Western or Oswestry Division	10,774	–	–	–	- -	- -	- -	9 12 –	15 13 –	25 5 –	25 5 –	13
Northern or Newport Division	11,337	20	25	17	131 5 –	43 2 –	212 14 –	48 – –	57 8 –	492 9 –	492 6 –	14
Mid or Wellington Division	8,398	15	19	14	85 18 6	33 15 –	162 13 –	43 – –	56 8 –	381 14 6	366 14 6	15
Southern or Ludlow Division	11,276	29	32	27	176 – –	47 9 –	327 14 –	50 – –	67 12 –	668 15 –	668 15 –	16
SOMERSETSHIRE:												
Northern Division	10,086	25	27	24	120 12 –	74 11 2	205 19 1	48 – –	31 9 –	480 11 3	480 11 3	17
Wells Division	10,230	17	22	16	103 18 –	69 18 8	177 2 4	48 – –	30 5 –	429 4 –	429 4 –	18

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officer's Charges), &c.—*continued.*

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**Charles Fenwick, esq.**	1,250	123 10 –	35 2 6	105 10 3	11 – –	6 18 6	34 13 10	15 – –	331 15 1	662 18 4	5,696	– 2 4
	Seymour McCalmont Hill, esq.	1,250	159 19 6	9 1 6	262 12 7	8 – –	20 3 9	89 19 1	95 17 6	645 13 11	976 17 2	2,920	– 6 8
2	**Joseph Albert Pease, esq.**	1,370	188 10 –	110 16 10	337 8 7	20 6 6	24 – 2	19 16 11	46 2 9	747 1 9	989 – 8	5,468	– 3 7
	Arnold Henry White, Esq.	1,370	165 18 –	132 19 –	542 14 8	59 15 7	– –	78 18 7	94 – –	1,074 5 10	1,316 4 9	5,018	– 5 3
3	**Nathaniel George Clayton, esq.**	1,130	210 – –	114 6 4	410 16 3½	15 16 3	29 9 9	64 9 2½	15 7 6	860 5 4	1,179 14 2	4,092	– 5 9
	Miles McInnes, esq.	1,130	209 8 6	23 4 10	101 8 2	18 11 2	20 10 6	24 11 4	83 17 11	481 12 5	801 1 3	4,010	– 4 –
4	**Sir Edward Grey, bart.**	1,130	164 11 6	43 15 –	169 4 4	19 18 –	14 5 –	67 14 10	25 – –	504 8 8	792 11 9	4,002	– 4 –
	Watson Askew Robertson, esq.	1,130	270 – –	31 3 6	202 13 8	16 10 –	30 16 –	33 12 10	70 2 8	654 18 8	943 1 9	3,560	– 5 4
5	**Sir Frederick George Milner, bart.**	1,130	331 5 –	150 1 6	496 11 1	24 17 –	35 13 10	126 5 –	10 – –	1,174 13 5	1,423 5 9	4,446	– 6 5
	James Henry Yoxall, esq.	1,130	327 9 –	181 17 2	349 15 4	20 8 –	23 – –	131 10 7	50 18 8	1,084 18 9	1,333 11 1	4,044	– 6 7
6	**Viscount Newark**	1,190	50 – –	6 13 6	86 18 7	– –	– –	– 12 –	1 16 –	146 – 1	171 – 1	—	—
7	**John Edward Ellis, esq.**	1,250	264 3 –	67 11 –	238 3 11	9 15 6	37 17 2	28 11 6	34 9 6	680 11 7	888 18 1	5,380	– 3 4
	Charles Hilton Seely, esq.	1,250	466 4 6	108 4 6	403 16 9	8 8 –	49 18 9	143 4 5	48 16 6	1,228 13 5	1,436 19 11	4,588	– 6 3
8	**John Carvell Williams, esq.**	1,250	181 13 6	43 2 6	150 1 3	12 4 6	15 17 –	33 8 7	15 4 6	451 11 10	644 17 8	5,731	– 2 3
	Daniel Warde, Esq.	1,250	263 9 6	94 18 2	268 – 2	9 2 –	25 10 4	37 15 8	26 19 6	725 15 4	919 1 2	3,235	– 5 8
9	**Sir Bernhard Samuelson, bart.**	1,070	392 13 9	23 4 10	381 7 5	17 11 1	53 7 10	106 17 6	30 – –	1,005 2 5	1,178 18 8	3,640	– 6 6
	Llewelyn Malcolm Wynne, esq.	1,070	64 – 6	90 13 1	389 8 7	19 4 6	26 16 –	116 12 6	– –	706 15 2	880 11 5	3,453	– 5 1
10	**Godfrey Rathbone Benson, esq.**	1,130	242 18 6	80 13 6	273 – 10	4 16 6	17 8 –	144 13 7	52 9 5	816 – 4	990 8 7	4,278	– 4 8
	George Herbert Morrell, esq.	1,130	378 13 6	109 6 4	382 5 8	17 7 –	32 12 –	60 8 8	15 19 9	996 12 11	1,171 1 2	4,167	– 5 7
11	**The Hon. Francis Parker**	1,070	429 2 6	72 3 –	225 17 2½	10 16 –	31 18 6	46 1 1½	21 13 6	837 11 10	991 16 9	3,688	– 5 5
	Sir Walter George Frank Phillimore, bart.	1,070	207 4 6	73 14 6	306 2 4	51 6 –	37 1 2	19 19 1	47 5 –	742 12 7	896 17 6	3,269	– 5 6
12	**George Henry Finch, esq.**	830	25 – –	– –	31 7 4	– –	– –	– –	– –	56 7 4	76 6 4	—	—
13	**Stanley Leighton, esq.**	1,190	50 –	18 18 9	70 11 11	– –	– –	1 3 10	10 – –	150 14 6	175 19 6	—	—
14	**Colonel William Slaney Kenyon-Slaney.**	1,250	702 9 –	118 13 6	251 17 6	14 4 6	40 8 –	114 16 1	58 12 6	1,301 1 1	1,547 5 7	4,815	– 6 5
	William Heath Lander, esq.	1,250	390 9 10	89 19 6	156 12 7	19 19 3	13 11 6	56 7 3	128 11 8	855 11 7	1,101 16 1	3,530	– 6 3
15	**Alexander Hargreaves Brown, esq.**	1,070	325 10 –	94 17 6	210 4 –	17 8 3	27 19 9	68 11 1	83 15 9	828 6 4	1,019 3 7	3,963	– 5 2
	J. H. Sanders, esq.	1,070	193 1 –	268 – 6	209 12 7½	62 14 –	24 14 –	75 14 6½	212 3 9½	1,046 – 5½	1,221 17 8½	2,680	– 9 2
16	**Robert Jasper More, esq.**	1,250	675 1 –	110 18 6	261 – 10	10 1 6	22 11 6	74 2 9	70 – –	1,223 16 1	1,558 3 7	5,965	– 5 3
	F. Sydney Morris, esq.	1,250	314 4 6	125 12 –	207 1 6	16 2 3	38 10 6	99 8 –	113 2 10	914 1 7	1,248 9 1	2,146	– 11 8
17	**Thomas Courtenay Theydon Warner, esq.**	1,190	274 11 9	42 10 6	326 4 6½	31 10 1	16 10 6	85 6 6	93 6 6	870 – 4½	1,110 6 –½	3,920	– 5 8
	Evan Henry Llewellyn, esq.	1,190	165 6 3	81 15 –	286 8 2	1 5 –	34 17 –	40 8 2	62 – –	671 19 7	912 5 2	3,901	– 4 8
18	**Col. Sir Richard Horner Paget, bart.**	1,190	334 7 –	61 15 6	412 19 2	17 15 1	33 8 –	14 11 2	20 – –	894 15 11	1,109 7 11	4,335	– 5 1
	Beaumont Morice, esq.	1,190	55 10 –	83 2 10	429 15 4	30 – 1	19 8 –	192 18 6	55 4 8	865 19 5	1,080 11 5	3,395	– 6 4

RETURN of Charges made to Candidates at the General Election in 1892, in *England* and *Wales*, by Returning Officers,

NAME OF COUNTY AND DIVISION OF COUNTY.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
ENGLAND—*continued.*					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
SOMERSETSHIRE—*continued.*												
Frome Division	11,031	17	24	20	97 7 6	73 19 –	177 5 6	50 – –	32 5 –	430 17 –	430 17 –	1
Eastern Division	9,208	21	25	18	94 16 6	66 19 10	199 12 –	46 – –	29 5 –	436 13 4	436 13 4	2
Southern Division	9,693	14	19	15	71 11 –	64 14 3	137 19 –	46 – –	28 9 –	348 13 3	348 13 3	3
Bridgwater Division	10,220	16	23	21	92 2 –	67 10 6	172 1 –	48 – –	27 9 –	407 2 6	400 – –	4
Western or Wellington Division	9,472	23	27	16	107 13 6	73 11 3	216 9 10	46 – –	25 13 –	469 7 7	469 7 7	5
SOUTHAMPTON :												
Northern or Basingstoke Division	9,110	17	21	17	61 5 –	64 8 –	189 12 –	42 – –	39 12 3	396 17 4	396 17 3	6
Western or Andover Division	9,065	–	–	–	– –	9 11 10	– –	9 4 –	4 3 6	22 19 4	22 19 4	7
Eastern or Petersfield Division	8,431	24	25	19	90 2 6	69 16 5	220 7 –	45 – –	46 11 1	471 17 4	*471 17 –	8
Southern or Fareham Division	13,816	17	22	18	74 11 9	76 10 –	171 12 6	52 10 –	47 5 3	422 9 6	422 9 6	9
New Forest Division	10,126	24	27	21	102 6 7	79 8 –	207 2 6	47 5 –	54 19 6	491 1 7	491 1 7	10
Isle of Wight	12,957	21	31	20	101 1 7	72 6 3	227 15 –	52 – –	27 11 6	480 14 4	480 14 4	11
STAFFORDSHIRE :												
Leek Division	10,961	24	31	27	104 17 9	59 14 3	271 16 7	48 – –	63 – –	547 8 7	547 8 7	12
Burton Division	10,076	–	–	–	– –	16 15 –	– –	– –	8 5 –	25 – –	25 – –	13
Western Division	10,395	21	26	23	91 18 9	47 1 6	218 18 6	48 – –	55 2 –	461 – 9	461 – 9	14
North Western Division	14,011	24	32	29	110 3 3	64 – 9	248 3 7	56 – –	66 6 –	544 13 7	544 13 7	15
Lichfield Division	8,768	12	21	16	81 14 1	34 10 –	190 13 9	43 – –	61 4 –	411 1 10	411 1 10	16
Kingswinford Division	11,757	26	30	23	108 17 5	53 – 9	263 9 2	50 – –	69 – –	544 7 4	544 7 4	17
Handsworth Division	16,325	27	37	33	130 13 9	56 18 –	319 3 –	60 – –	83 8 –	650 2 9	650 2 9	18

* Notice of taxation has been given, but taxation has not yet taken place.

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officer's Charges), &c.—*continued.*

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges. Paid.	Number of Votes Polled by each Candidate	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**John Emmott Barlow, esq.**	1,250	407 – –	99 – 8	469 2 –	30 13 8	33 7 9	181 19 5	97 12 2	1,318 15 8	1,534 4 2	4,747	– 6 6
	Viscount Weymouth	1,250	366 1 6	75 10 –	588 19 2	27 8 –	32 19 6	77 13 10	93 – 7	1,261 12 7	1,477 1 1	4,260	– 6 11
2	**Henry Hobhouse, esq.**	1,130	436 19 11	105 3 –	393 – 3	23 2 5	30 16 6	127 8 6	57 12 1	1,174 2 8	1,392 9 4	4,330	– 6 5
	Charles Morley, esq.	1,130	398 6 –	93 1 6	294 16 10	21 17 6	26 1 –	119 17 7½	215 10 4	1,169 10 9½	1,387 17 5½	3,575	– 7 9
3	**Edward Strachey, esq.**	1,130	263 1 –	86 8 –	263 19 10	11 17 –	7 9 6	160 16 9	96 11 1	890 3 2	1,064 9 10	4,330	– 4 11
	Henry Machu Imbert-Terry, esq.	1,130	199 4 2	31 1 4	486 17 9	17 8 3	18 2 –	165 12 1	64 5 –	982 10 7	1,156 17 2	3,925	– 5 11
4	**Edward James Stanley, esq.**	1,190	550 2 –	109 1 –	355 4 4	21 5 8	33 16 6	108 6 1	35 16 6	1,213 12 1	1,413 12 1	4,555	– 6 2
	James Douglas Walker, esq., Q.C.	1,190	389 5 10	40 7 10	287 1 5	23 8 6	16 13 6	108 10 11	57 9 5	922 17 5	1,122 17 5	3,362	– 6 8
5	**Captain Sir Alexander Fuller Acland Hood, bart.**	1,130	437 – 6	134 11 2	365 11 10	24 6 10	26 1 6	113 17 1	19 9 2	1,120 18 1	1,355 11 11	4,369	– 6 2
	William Latham, esq., Q.C.	1,130	409 – 6	106 19 6	323 4 10	36 18 5	41 8 7	41 19 8	67 10 –	1,027 1 6	1,261 16 3	3,484	– 7 3
6	**Arthur Frederick Jeffreys, esq.**	1,130	247 18 –	31 2 6	211 10 –	3 11 6	5 16 6	22 3 9	10 – –	532 2 3	730 10 11	4,046	– 7 3
	George Judd, esq.	1,130	150 19 6	115 19 4	270 11 9	6 7 –	9 6 3	41 6 2	15 1 9	609 11 9	808 – 4	2,555	– 6 4
7	**William Wither Bramston Beach, esq.**	1,130	50 – –	- -	56 – 3	- -	1 1 –	6 8 10	1 3 –	114 13 1	137 12 5	—	—
8	**William Wickam, esq.**	1,070	433 5 –	82 19 3	327 1 4	27 14 –	25 – 6	105 17 11	17 16 –	1,019 14 –	1,255 12 6	3,912	– 6 5
	John Bonham Carter, esq.	1,070	236 6 –	94 10 8	370 5 3	41 4 8	29 4 3	111 2 –	33 15 3	916 8 1	1,152 6 7	3,008	– 7 8
9	**General Sir Frederick Wellington John FitzWygram, bart.**	1,370	322 12 –	108 8 5	437 6 11	12 15 –	45 12 –	37 14 9	50 – –	1,014 9 1	1,225 13 10	6,086	– 4 –
	James Graham Niven, esq.	1,370	80 12 –	121 14 6	272 9 1	13 6 –	34 15 6	121 14 6	50 – –	694 11 7	905 16 4	4,547	– 4 –
10	**The Hon. John Edward Walter Douglas Scott-Montagu.**	1,190	346 15 –	150 18 9	479 10 11	9 13 –	80 9 11	89 3 10	50 – –	1,206 11 5	1,452 2 2	4,481	– 6 6
	Joseph King, esq.	1,190	83 11 –	40 13 –	276 1 3	3 10 –	37 15 –	34 12 3	45 9 –	521 11 6	767 2 4	3,726	– 4 1
11	**Sir Richard Everard Webster, knt., Q.C.**	1,310	433 9 –	100 11 2	488 7 1	30 7 3	64 4 3	62 18 3	60 – –	1,239 17 –	1,480 4 2	5,699	– 5 2
	Sigismund Ferdinand Mendl, esq.	1,310	327 4 6	98 12 3	438 – –	32 10 6	47 12 3	139 16 4	29 1 3	1,112 17 1	1,353 4 3	5,238	– 5 2
12	**Charles Bill, esq.**	1,190	296 15 6	116 17 2	437 2 8½	37 – –	23 11 6	99 13 10½	5 12 6	1,016 13 3	1,290 7 7	4,576	– 5 8
	Joshua Oldfield Nicholson, esq.	1,190	277 5 1	93 9 –	373 6 8	16 10 9	23 6 6	28 17 5	29 1 –	841 16 5	1,115 10 8	4,213	– 5 4
13	**Sydney Evershed, esq.**	1,190	125 – –	- -	5 17 –	- -	- -	- -	- -	130 17 –	155 17 –	—	—
14	**Hamar Alfred Bass, esq.**	1,190	445 13 6	63 1 –	437 8 10	19 4 6	40 1 –	141 – 10	66 13 6	1,213 3 2	1,443 13 7	5,227	– 5 6
	John Kempster, esq.	1,190	15 – –	93 19 1	213 – 5	22 8 6	9 4 6	70 9 11	71 3 8	495 6 1	725 16 5	2,879	– 5 1
15	**James Heath, esq.**	1,430	529 8 –	183 12 11	263 12 9	52 13 6	56 6 –	150 11 9	25 – –	1,261 4 11	1,533 11 9	5,638	– 5 5
	Leonard Knollys Hayward Shoobridge, esq.	1,430	528 12 –	74 2 6	235 10 7	20 17 9	33 18 –	74 4 3	49 1 8	1,016 6 9	1,288 13 6	5,406	– 4 9
16	**Major Leonard Darwin**	1,070	353 3 6	121 10 7	478 10 10	30 7 –	36 4 –	84 17 11	67 13 6	1,172 7 4	1,377 18 3*	3,576	– 7 9
	Sir John Swinburne, bart.	1,070	220 16 –	149 2 6	234 14 –	11 7 –	16 12 6	154 2 11½	192 17 3	979 12 2½	1,185 3 1½	3,572	– 6 8
17	**Alexander Staveley Hill, esq., Q.C.**	1.250	225 17 6	189 12 9	320 4 4	25 12 –	29 12 6	52 18 3	20 – –	863 17 4	1,136 1 -	5,371	– 4 3
	Thomas Parker, esq.	1,250	291 2 6	226 4 11	458 9 1½	37 13 –	35 11 –	93 2 8	150 – –	1,292 3 2½	1,564 6 10½	3,800	– 8 3
18	**Sir Henry Meysey Meysey-Thompson, bart.**	1,550	163 13 6	178 15 5	545 18 3½	22 13 6	42 11 6	84 – 8½	384 9 9	1,422 2 8	1,747 4 1	7,370	– 4 9
	Hugh Gilzean Reid, esq.	1,550	351 9 6	212 16 1	783 7 4½	65 8 11	59 16 –	75 6 8½	95 9 1	1,643 13 8	1,968 15 –	5,433	– 7 3

* This amount is the total amount of expenditure shown by an amended account filed in compliance with an Order of Court.

RETURN of Charges made to Candidates at the General Election in 1892, in *England* and *Wales*, by Returning Officers,

NAME OF COUNTY AND DIVISION OF COUNTY.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
ENGLAND—*continued.*					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
SUFFOLK :												
Northern or Lowestoft Division -	11,827	18	27	11	80 3 –	93 – 1	257 12 6	52 – –	102 4 6	585 – 1	555 – –	1
North Eastern or Eye Division -	10,321	22	25	15	59 4 7	121 – 6	215 16 11	50 – –	39 6 –	485 8 –	485 8 –	2
North Western or Stowmarket Division.	11,045	37	38	36	56 8 5	93 3 4	352 9 2	50 – –	68 8 7	620 9 6	620 9 6	3
South or Sudbury Division - -	10,638	33	35	30	63 8 6	95 6 5	367 13 1	50 – –	94 2 –	670 10 –	670 10 –	4
South Eastern or Woodbridge Division.	11,823	27	30	24	63 15 1	118 4 7	211 14 8	52 – –	40 14 –	486 8 4	486 8 4	5
SURREY :												
North Western or Chertsey Division	10,239	14	21	–	The Returning Officer received an agreed sum of 20*l.* to cover all his charges and expenses.					20 – –	20 – –	6
South Western or Guildford Division	11,248	16	24	18	113 18 –	66 3 –	214 16 –	50 – –	25 5 –	470 2 –	470 2 –	7
South Eastern or Reigate Division	11,081	16	24	20	105 – –	67 17 –	185 14 –	50 – –	22 7 –	430 18 –	430 18 –	8
Mid or Epsom Division - -	10,354	12	21	21	154 7 –	78 2 –	162 12 –	48 – –	30 13 –	473 14 –	473 14 –	9
Kingston Division - - -	12,825	7	22	20	161 14 –	85 17 –	169 6 –	50 – –	26 17 –	493 14 –	493 14 –	10
North Eastern or Wimbledon Division.	15,582	16	29	26	163 3 –	102 2 –	217 19 6	58 – –	36 6 6	577 11 –	577 11 –	11
SUSSEX :												
North Western or Horsham Division	8,938	31	32	27	106 6 6	87 16 –	278 18 8	43 – –	23 18 –	539 19 2	539 19 2	12
South Western or Chichester Division.	9,146	23	24	21	123 17 10	76 19 11	180 1 7	46 – –	21 2 –	448 1 4	448 1 4	13
Northern or East Grinstead Division.	8,754	20	21	19	100 5 7	78 11 –	186 10 –	43 – –	26 2 –	434 8 7	434 8 7	14
Mid or Lewes Division - - -	11,832	22	28	19	113 17 1	90 9 –	234 9 4	52 – –	28 2 –	518 17 5	518 17 5	15
Southern or Eastbourne Division -	10,029	19	24	23	102 3 –	99 12 –	158 5 –	48 – –	32 15 –	440 15 –	440 15 –	16
Eastern or Rye Division - -	11,159	26	27	21	126 15 5	95 8 –	248 – 9	52 – –	30 4 –	552 8 2	540 – –	17

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officer's Charges), &c.—*continued.*

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**Harry Seymour Foster, esq.**	1,250	428 – 2	91 10 10	602 10 –	34 10 –	81 6 6	65 13 3	85 – –	1,388 10 9	1,681 – 9	5,099	– 6 7
	James Judd, esq.	1,250	325 2 –	89 7 9	426 1 8	35 11 –	62 9 1	124 6 11	124 7 6	1,187 5 11	1,449 15 11	3,909	– 7 5
2	**Francis Seymour Stevenson, esq.**	1,190	242 10 –	103 2 10	318 7 –	12 7 1	54 1 4	76 17 9	75 – –	882 6 –	1,125 – –	4,701	– 4 9
	The Hon. Lionel Raleigh Holland	1,190	362 13 3	62 18 6	387 14 7	14 17 –	34 14 –	278 9 2	10 18 –	1,152 4 6	1,394 18 6	3,431	– 8 2
3	**Sydney James Stern, esq.**	1,250	416 19 –	141 9 2	406 1 4	23 1 2	86 – –	138 9 11	89 11 11	1,301 12 6	1,611 17 3	4,630	– 7 –
	Viscount Chelsea	1,250	338 9 6	108 13 3	539 14 11	46 1 3	43 7 –	153 8 6	63 7 –	1,293 1 5	1,603 6 2	4,486	– 7 2
4	**William Cuthbert Quilter, esq.**	1,190	321 16 6	75 6 6	650 11 10	15 3 6	21 9 6	152 4 2	92 13 1	1,329 5 1	1,664 10 1	5,111	– 6 6
	Arthur Graeme Ogilvie, esq.	1,190	161 9 6	107 4 6	241 4 10	6 17 6	28 12 –	199 18 11	95 – –	831 7 3	1,166 12 3	2,905	– 8 –
5	**Robert Lacey Everett, esq.**	1,250	215 – 6	102 12 –	323 11 2	11 12 –	35 11 –	55 10 8	10 – –	753 17 4	997 1 6	5,223	– 3 10
	Robert Hamilton Lloyd Anstruther, esq.	1,250	294 3 10	78 3 5	282 5 10	18 12 6	38 18 –	74 12 3	49 11 6	836 7 4	1,079 11 6	4,485	– 4 10
6	**Charles Harvey Combe, esq.**	1,190	122 10 6	45 3 2	136 18 –	1 18 6	12 12 –	22 16 –	2 – –	343 18 2	363 18 2	—	—
7	**The Hon. William St. John Fremantle Brodrick.**	1,250	301 19 –	57 16 –	384 16 9	33 6 2	43 11 6	10 19 10	48 5 –	880 14 3	1,115 15 3	5,191	– 4 4
	George Patrick Charles Lawrence, esq.	1,250	334 3 6	95 11 9	372 12 –	12 15 10	30 19 –	114 14 11	28 9 –	989 6 –	1,224 7 –	3,720	– 6 7
8	**Henry Cubitt, esq.**	1,250	540 2 –	79 18 6	437 12 6	35 14 2	32 10 6	81 6 1	8 4 6	1,215 8 3	1,430 17 3	4,786	– 6 –
	Francis Edward Barnes, esq.	1,250	167 18 –	65 12 2	310 2 6	25 11 4	16 15 6	53 19 3	4 1 6	644 – 3	859 9 3	3,097	– 5 7
9	**Thomas Townsend Bucknill, esq.**	1,190	446 10 6	62 – 10	361 12 1	26 2 –	28 18 –	46 – 1	30 – –	1,001 3 6	1,238 – 6	5,123	– 4 10
	The Hon. Thomas Allnutt Brassey	1,190	306 10 6	110 4 5	234 6 5½	44 16 6	40 17 6	54 4 10½	30 – –	821 – 3	1,057 17 3	2,720	– 7 9
10	**Sir Richard Temple, bart., G.C.S.I.**	1,310	463 14 6	88 8 1	544 18 10	35 15 7	46 19 9	50 13 8	25 – –	1,255 10 5	1,502 7 5	5,100	– 5 11
	Charles Durant Hodgson, esq.	1,310	240 18 6	221 16 –	434 14 3	50 11 –	61 14 –	90 14 4½	56 18 –	1,157 6 1½	1,404 3 1½	4,357	– 6 5
11	**Henry Cosmo Orme Bonsor, esq.**	1,490	433 12 6	200 7 1	425 3 4	18 15 6	44 19 6	17 12 11	10 – –	1,150 10 10	1,439 6 4	7,397	– 3 11
	Thomas Arrowsmith Meates, esq.	1,490	49 5 –	79 15 7½	368 – 5	17 9 6	46 2 1	22 13 7	15 17 9	599 3 11½	887 19 5½	2,602	– 6 10
12	**The Right Hon. Sir Walter Barttelot Barttelot, bart., C.B.**	1,070	448 5 –	50 6 6	318 6 3	29 4 10	24 5 6	44 1 4	2 6 10	916 16 3	1,186 15 10	4,303	– 5 6
	Reginald Garton Wilberforce, esq.	1,070	238 2 8	57 4 10	123 – 7	33 17 –	4 13 –	24 6 2	41 17 6	523 1 9	793 1 4	2,268	– 7 –
13	**The Right Hon. Lord Walter Charles Gordon Lennox.**	1,130	255 4 –	73 – 10	436 11 2	31 5 –	26 12 –	101 15 2	53 13 –	978 1 2	1,202 1 10	4,236	– 5 8
	Herbert John Reid, esq.	1,130	306 6 9½	111 8 3	227 3 8	22 19 –	16 2 6	30 12 9	77 – –	791 12 11½	1,015 13 7½	2,361	– 8 7
14	**The Hon. Alfred Erskine Gathorne-Hardy.**	1,070	306 – –	22 6 10	377 15 9	12 14 –	27 16 –	102 18 1	40 5 6	889 16 2	1,107 – 6	3,987	– 5 7
	Sir Edward George Jenkinson, K.C.B.	1,070	138 16 9	18 14 –	240 14 10	18 8 –	13 9 –	66 14 6	30 – –	526 17 1	744 1 4	2,349	– 6 4
15	**Sir Henry Fletcher, bart.**	1,250	405 – –	138 14 6	344 12 2	24 5 4	77 6 10	47 5 6	54 12 6	1,091 16 10	1,351 5 6	5,621	– 4 10
	Henry Prince, esq.	1,250	92 4 6	68 8 7	219 2 –	16 5 6	38 7 10	38 8 11	90 – –	562 17 4	822 6 1	2,322	– 7 1
16	**Vice-Admiral Edward Field**	1,190	269 1 10	189 8 4	338 6 10	25 – 11	105 1 –	48 1 1	25 – –	1,000 – –	1,220 7 6	4,037	– 6 1
	Captain The Hon. Thomas Seymour Brand	1,190	286 15 –	199 1 9	299 – 3½	24 14 10	65 – 6	144 13 9	64 4 –	1,083 10 1½	1,303 17 7½	3,674	– 7 1
17	**Arthur Montagu Brookfield, esq.**	1,250	537 11 6	125 2 6	389 1 7	11 16 6	22 – –	58 4 2	25 – –	1,168 16 3	1,438 16 3	4,699	– 6 1
	George Mason Boothby Ball, esq.	1,250	208 18 –	112 17 –	273 12 11	30 9 2	32 6 –	177 15 10	36 12 6	872 11 5	1,142 11 5	3,988	– 5 9

RETURN of Charges made to Candidates at the General Election in 1892, in *England* and *Wales*, by Returning Officers,

NAME OF COUNTY AND DIVISION OF COUNTY.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
ENGLAND—*continued.*					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
WARWICK:												
Northern or Tamworth Division -	9,968	18	28	22	76 3 6	43 18 8	222 – 3	84 6 –	18 13 8	445 2 1	445 2 1	1
North Eastern or Nuneaton Division	10,336	18	25	23	64 16 –	39 14 –	177 11 –	86 18 –	7 2 10	376 1 10	376 1 10	2
South Western or Stratford-on-Avon Division.	9,505	22	24	18	76 17 2	76 7 –	158 13 6	45 – –	21 13 –	378 10 8	378 10 8	3
South Eastern or Rugby Division	9,785	21	26	25	83 14 –	78 13 6	172 8 6	45 – –	21 13 –	401 9 –	401 9 –	4
WESTMORLAND:												
Northern or Appleby Division -	6,481	21	25	25	42 9 –	66 19 6	276 3 2	37 – –	25 14 –	448 5 8	448 5 8	5
Southern or Kendal Division -	6,000	15	19	16	35 13 6	51 9 6	137 1 6	34 – –	21 6 –	279 10 6	279 10 6	6
WILTSHIRE:												
Northern or Cricklade Division -	10,561	19	30	29	94 4 10	89 15 –	219 14 –	48 – –	12 – –	463 13 10	463 13 10	7
North Western or Chippenham Division.	9,089	33	37	23	107 7 –	89 13 6	260 – –	46 – –	8 8 –	511 8 6	511 8 6	8
Western or Westbury Division -	10,989	31	38	31	109 6 6	96 3 –	279 15 –	48 – –	10 16 –	544 – 6	544 – 6	9
Eastern or Devizes Division - -	9,987	35	39	31	116 7 8	93 16 6	320 18 –	46 – –	10 8 –	587 10 2	587 10 2	10
Southern or Wilton Division -	8,951	32	35	30	107 18 9	85 5 –	297 12 –	43 – –	16 – –	549 15 9	549 15 9	11
WORCESTERSHIRE:												
Western or Bewdley Division -	10,091	–	–	–	- -	18 18 3	- -	9 16 –	34 6 –	63 – 3	63 – 3	12
Southern or Evesham Division -	9,586	15	20	16	70 – –	87 8 9	196 4 –	48 – –	66 18 –	468 10 9	468 10 9	13
Mid or Droitwich Division - -	9,786	17	21	20	73 10 –	81 16 5	187 – 6	48 – –	56 8 –	446 14 11	417 5 11	14
Northern Division - - -	10,744	10	23	23	80 10 –	95 19 8	199 15 6	50 – –	58 8 –	484 13 2	484 13 2	15
Eastern Division - - - -	9,827	12	22	16	77 – –	88 19 7	207 1 6	48 – –	59 4 3	480 5 4	480 5 4	16

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officer's Charges), &c.—*continued.*

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**Philip Albert Muntz, esq.**	1,130	463 9 –	250 – 2	307 10 2	9 10 –	33 14 –	63 4 5	20 9 5	1,147 17 2	1,370 8 3	5,128	– 5 4
	William Johnson, esq.	1,130	169 14 –	125 2 –	191 9 4	11 – –	35 5 –	98 5 7	87 6 –	718 1 11	940 12 11	2,702	– 7 –
2	**Francis Alexander Newdigate, esq.**	1,190	338 11 6	186 13 7	379 8 3	9 6 6	52 6 –	44 16 7½	45 19 –	1,057 1 5½	1,245 2 4½	4,899	– 5 1
	Charles Vero, esq.	1,190	82 19 7	60 4 3	204 6 –	8 – 10	23 – 6	46 5 2	93 11 9	518 8 1	706 9 –	4,258	– 3 4
3	**Algernon Bertram Freeman-Mitford, esq.**	1,130	314 10 6	82 11 11	232 3 8	7 – –	20 6 10	32 16 2	15 – –	704 9 1	894 8 5	4,157	– 4 4
	George Septimus Warmington, esq.	1,130	144 10 –	40 6 –	129 7 3	16 6 6	14 6 6	39 13 9	62 – –	446 10 –	635 1 4	3,293	– 3 10
4	**Henry Peyton Cobb, esq.**	1,130	94 15 4	43 – 9	255 17 –	7 17 –	12 4 –	72 3 7	50 – 11	535 18 7	736 15 4	4,519	– 3 3
	William Johnson Galloway, esq.	1,130	399 – –	73 16 6	333 16 5	11 17 6	20 2 6	77 19 –	79 – –	995 11 11	1,196 4 2	3,831	– 6 3
5	**Sir Joseph Savory, bart.**	950	433 15 9	81 13 3	196 13 5	15 11 4	17 3 6	98 5 7	65 5 –	908 7 10	1,132 10 8	2,963	– 7 8
	The Hon. Alfred Charles Tufton	950	170 1 –	11 – –	174 9 5	14 11 9	24 13 11	93 13 3	15 13 9	504 3 1	728 5 11	2,256	– 6 5
6	**Captain Josceline Fitzroy Bagot**	930	457 18 –	77 12 –	213 5 –	11 4 7	20 19 –	58 13 8	44 12 10	884 5 1	1,024 – 4	2,838	– 7 3
	James Anson Farrer, esq.	950	253 3 –	18 3 –	249 14 5	33 3 8	12 7 4	51 7 4	58 9 –	676 7 9	816 3 –	2,209	– 7 5
7	**John Husband, esq.**	1,190	105 2 –	94 – –	102 3 7	9 13 –	15 15 6	14 2 2	64 10 11	405 7 2	637 4 1	4,569	– 2 9
	Mervin Herbert Nevil Story-Maskelyne, esq.	1,190	105 – –	249 11 11	121 17 8	13 8 6	25 4 –	25 6 7	3 12 4	544 1 –	775 17 11	3,571	– 4 4
8	**Sir John Poynder Dickson-Poynder, bart.**	1,130	362 – –	103 14 –	296 4 8	7 13 8	26 16 –	74 15 5	17 19 7	889 3 4	1,144 17 7	3,684	– 6 3
	John Michael Fleetwood Fuller, esq.	1,130	270 6 –	73 16 2	230 14 2	8 5 –	27 2 –	64 2 1½	42 6 –	716 11 5½	972 5 8½	3,455	– 5 8
9	**George Pargiter Fuller, esq.**	1,190	191 5 6	84 – 4	321 16 11	5 2 –	18 13 –	40 13 10	9 18 3	671 9 10	943 10 1	4,554	– 4 2
	William Henry Laverton, esq.	1,190	403 14 –	121 17 –	401 13 7	11 6 –	14 19 –	68 3 3	2 – –	1,023 12 10	1,295 13 1	3,930	– 6 7
10	**Charles Edward Henry Hobhouse, esq.**	1,130	132 1 2	48 3 3	289 5 3½	5 1 –	24 – 6	182 13 9½	44 18 10	726 3 10	1,019 18 11	3,896	– 5 3
	Walter Hume Long, esq.	1,130	340 6 9	95 15 4	357 9 11	6 4 –	37 8 –	46 19 10	48 – 10	932 4 8	1,225 19 9	3,758	– 6 6
11	**Viscount Folkestone**	1,070	214 13 –	45 16 –	392 2 1½	2 15 –	16 8 –	77 16 3	61 8 3½	810 18 8	1,085 16 6½	3,743	– 5 10
	Sir Thomas Fraser Grove, bart.	1,070	194 10 –	82 18 –	194 15 9	1 14 6	18 16 6	153 1 11½	10 – –	655 16 8½	930 14 7	3,336	– 5 7
12	**Alfred Baldwin, esq.**	1,190	52 10 –	- -	147 9 10	- -	- -	17 10 7	1 10 –	219 – 5	282 – 8	—	—
13	**Sir Edmund Anthony Harley Lechmere, bart.**	1,130	582 3 2	67 7 4	387 4 10½	13 4 –	32 19 6	75 2 3½	55 14 –	1,213 15 2	1,448 – 6	4,170	– 6 11
	Frederick Impey, esq.	1,130	245 13 2	193 5 10	425 5 9	88 10 4	50 17 6	31 – –	74 5 6	1,108 18 1	1,343 3 6	3,590	– 7 6
14	**Richard Biddulph Martin, esq.**	1,130	279 5 –	137 13 4	556 5 3	12 10 8	29 9 6	60 1 7	66 8 6	1,141 13 10	1,365 1 3	3,980	– 6 10
	Thomas English Stephens, esq.	1,130	314 9 6	69 8 9	371 7 5	21 1 –	26 1 3	73 4 2	100 – –	975 12 1	1,169 10 7	3,410	– 6 10
15	**Benjamin Hingley, esq.**	1,190	348 16 –	194 17 6	490 16 11	19 15 9	49 5 6	135 4 3	30 – –	1,268 15 11	1,511 2 6	5,329	– 5 8
	William Clive Bridgeman, esq.	1,190	229 2 –	222 5 2	323 3 6	19 13 –	30 16 6	70 5 10	16 8 4	911 14 4	1,154 – 11	3,171	– 7 3
16	**Joseph Austen Chamberlain, esq.**	1,130	151 14 6	170 15 11	308 17 3	22 7 –	30 16 3	82 17 6	16 9 5	783 17 10	1,024 – 6	5,111	– 4 –
	Oscar Browning, esq.	1,130	242 5 4	165 11 10	342 19 11½	21 16 7	61 18 –½	109 9 10	72 6 6	1,016 8 1	1,256 10 9	2,517	– 10 –

RETURN of Charges made to Candidates at the General Election in 1892, in *England* and *Wales*, by Returning Officers,

NAME OF COUNTY AND DIVISION OF COUNTY.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
ENGLAND—*continued.*												
YORKSHIRE:					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
NORTH RIDING:												
Thirsk and Malton Division	12,220	33	42	39	85 15 9	83 8 –	236 16 8	52 – –	30 6 9	488 7 2	488 7 2	1
Richmond Division	10,669	38	44	41	97 17 9	130 9 –	280 3 3	50 – –	25 16 –	584 6 –	584 6 –	2
Cleveland Division	11,076	21	29	28	45 13 6	50 19 2	168 3 8	50 – –	58 8 10	373 5 2	373 5 2	3
Whitby Division	10,804	29	36	30	75 11 –	87 8 –	157 2 5	55 – –	24 2 –	399 3 5	399 3 5	4
EAST RIDING:												
Holderness Division	9,670	27	32	26	29 5 4	38 17 1	182 17 10	48 – –	61 12 3	360 12 6	360 12 6	5
Buckrose Division	9,035	33	36	31	68 7 6	40 8 7	211 – 11	46 – –	54 8 –	420 5 –	420 5 –	6
Howdenshire Division	9,499	33	34	33	70 16 6	71 2 10	211 7 3	48 – –	27 12 –	428 18 7	428 18 7	7
WEST RIDING:												
Northern Part:												
Skipton Division	12,087	35	40	37	82 11 –	40 1 –	228 15 1	52 – –	57 12 9	460 19 10	460 19 10	8
Keighley Division	13,064	13	25	–	- -	3 4 1	- -	10 16 –	8 11 11	22 12 –	22 12 –	9
Shipley Division	14,759	20	21	33	73 2 –	29 12 –	175 7 –	100 10 –	17 15 –	396 6 –	396 6 –	10
Sowerby Division	11,963	16	26	20	30 11 5	31 11 1	152 – –	50 – –	61 15 –	325 17 6	325 17 6	11
Elland Division	13,437	13	29	22	31 – 11	67 6 10	190 17 6	54 – –	23 – –	366 5 3	366 5 3	12
Southern Part:												
Morley Division	13,343	14	23	19	29 5 6	60 13 7	146 – 7	54 – –	28 18 –	318 17 8	318 17 8	13
Normanton Division	13,000	22	26	26	34 – –	59 18 –	149 15 –	52 – –	25 5 –	320 18 –	320 18 –	14
Colne Valley Division	11,710	17	27	27	27 7 6	65 2 9	147 – 11	50 – –	29 16 –	319 7 2	319 7 2	15
Holmfirth Division	12,197	28	29	29	38 15 –	68 5 6	164 7 4	52 – –	24 – –	347 7 10	347 7 10	16

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officer's Charges), &c.—*continued.*

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**John Grant Lawson, esq.**	1,310	472 10 9	84 10 1	353 18 4	15 16 11	33 14 6	32 16 5	69 17 1	1,063 4 1	1,307 7 8	5,890	– 4 5
	Harold James Reckitt, esq.	1,310	232 6 –	81 17 10	335 10 –	17 17 1	25 2 –	53 5 4½	67 1 4	812 19 7½	1,057 3 2½	3,541	– 6 –
2	**George William Elliott, esq.**	1,190	539 9 6	82 7 6	431 8 8	35 7 1	43 11 –	44 15 8	84 2 9	1,261 2 2	1,553 5 2	4,340	– 7 2
	Edmund Rusborough Turton, esq.	1,190	181 – 6	70 6 –	297 – 5	22 12 2	22 2 2	98 14 1	91 14 6	783 9 10	1,075 12 10	4,181	– 5 2
3	**Henry Fell Pease, esq.**	1,250	280 19 –	136 19 8	480 17 10	26 15 –	32 13 –	142 13 –	31 2 9	1,132 – 3	1,318 12 10	4,397	– 6 –
	Arthur John Dorman, esq.	1,250	351 15 6	110 9 6	349 13 4	12 – 6	26 16 11	61 5 11	5 – –	917 1 8	1,103 14 3	4,049	– 5 5
4	**Ernest William Beckett, esq.**	1,190	388 3 –	150 17 7	488 1 –	32 4 8	34 14 –	69 4 4	42 12 –	1,205 16 7	1,405 8 4	4,909	– 5 9
	Frank Pyman, esq.	1,190	191 7 –	264 12 5	333 15 10	22 6 4	38 9 2	54 – 1	54 9 –	958 19 10	1,158 11 6	3,826	– 6 1
5	**Commander George Richard Bethell**	1,130	200 – –	132 15 –	180 1 7	28 15 6	15 6 –	25 10 7	25 – –	607 8 8	787 14 11	4,158	– 3 9
	James Henry Anderson, esq.	1,130	140 6 –	174 19 9	325 3 9	29 6 –	23 19 11	74 19 3	175 19 1	944 13 9	1,125 – –	3,693	– 6 1
6	**Angus Holden, esq.**	1,130	236 14 6	171 10 –	517 13 1	10 10 –	23 10 6	151 8 9	92 – –	1,203 6 10	1,413 9 4	4,294	– 6 6
	Frederick William Fixon, esq.	1,130	434 10 6	158 18 1	327 19 8	12 8 6	50 – –	105 13 9	123 16 4	1,213 6 10	1,423 9 4	3,642	– 7 10
7	**Colonel William Henry Wilson Todd**	1,130	497 12 –	99 15 4	302 14 3	26 18 –	29 2 6	97 7 2	157 4 7	1,210 13 10	1,425 2 7	3,998	– 7 2
	James Thomas Woodhouse, esq.	1,130	285 8 4	98 5 2	353 11 8	139 10 6	26 6 6	75 10 11	62 14 6	1,041 7 7	1,255 17 5	3,648	– 6 11
8	**Charles Savile Roundell, esq.**	1,310	232 14 6	96 11 –	419 14 6½	18 8 –	31 11 –	96 5 4	20 6 –	915 10 4½	1,146 – 3½	4,700	– 4 11
	Walter Morrison, esq.	1,310	393 8 6	81 13 6½	467 17 5	16 16 –	43 16 3	31 5 10½	15 3 2	1,050 – 9	1,280 10 8	4,608	– 5 7
9	**Isaac Holden, esq.**	1,370	20 – –	30 4 10	118 3 9	– –	– –	9 5 7	– –	177 14 2	200 6 2	—	—
10	**William Pollard Byles, esq.**	1,430	6 16 –	30 7 –	171 2 –	36 5 6	15 12 1	4 7 3	20 – –	284 9 10	482 12 10	5,746	– 1 8
	Theophilus Peel, esq.	1,430	204 1 3	301 11 6	447 4 8	10 5 1	57 14 3	44 18 3	12 – –	1,077 15 –	1,275 18 –	5,464	– 4 8
11	**The Right Hon. John William Mellor**	1,250	162 14 –	87 3 6	262 4 8½	15 12 –	14 7 6	51 10 5	9 15 6	603 7 7½	766 6 4½	5,754	– 2 8
	Henry Tipping Crook, esq.	1,250	167 11 6	136 16 4	287 3 8	13 12 9	30 8 –	111 5 3	23 – –	769 17 6	932 16 3	3,324	– 5 7
12	**Thomas Wayman, esq.**	1,370	105 – –	85 13 1	238 18 5	12 – 3	30 9 4	24 17 5	3 10 –	500 8 6	683 11 2	5,497	– 2 6
	James Fitzalan Hope, esq.	1,370	171 – 10	133 15 –	292 19 9	15 17 6	17 19 –	54 7 3	40 6 4	726 5 8	909 8 3	3,676	– 4 11
13	**Alfred Eddison Hutton, esq.**	1,370	100 – –	12 12 –	145 9 5	15 15 6	12 1 6	8 11 1	50 – –	344 9 6	503 18 4	5,818	– 1 9
	William Carr, esq.	1,370	208 – –	95 1 6	265 18 7	7 15 6	17 3 6	10 10 6	32 4 6	636 14 1	796 2 11	3,656	– 4 4
14	**Benjamin Pickard, esq.**	1,370	65 10 –	19 15 11	193 14 9	20 16 –	14 – 6	49 19 8	6 – –	369 16 10	530 5 10	6,134	– 1 9
	Percy Tew, esq.	1,370	165 5 6	77 8 –	412 9 7	12 9 6	35 6 6	31 12 6	3 9 9	738 1 4	898 10 4	3,803	– 4 9
15	**Sir James Kitson, bart.**	1,250	153 4 6	40 18 6	434 12 1	12 19 –	8 12 6	27 17 6	20 2 6	698 6 7	858 – 2	4,987	– 3 5
	John Sugden, esq.	1,250	187 2 6	83 8 6	599 – 3½	17 1 6	18 8 –	56 15 11½	4 16 9	966 13 6	1,126 7 1	4,281	– 5 3
16	**Henry Joseph Wilson, esq.**	1,310	213 14 4	24 4 7	254 7 –	43 2 –	13 14 6	5 17 –	19 7 –	574 6 5	748 – 4	5,640	– 2 8
	Harold Thomas, esq.	1,310	105 17 1	3 3 6	191 4 9	7 18 9	9 15 –	12 7 10	37 2 7	367 9 6	541 3 5	3,317	– 3 3

RETURN of Charges made to Candidates at the General Election in 1892, in *England* and *Wales*, by Returning Officers,

NAME OF COUNTY AND DIVISION OF COUNTY.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
ENGLAND—*continued.*												
YORKSHIRE—*continued.*												
West Riding—*continued.*					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Southern Part—*continued.*												
Barnsley Division	13,643	25	25	24	50 – –	66 5 10	160 14 –	54 – –	26 14 –	357 13 10	357 13 10	1
Hallamshire Division	14,605	25	–	–	– –	– –	– –	11 4 –	12 – –	23 4 –	23 4 –	2
Rotherham Division	13,551	27	30	27	62 1 –	67 13 2	180 13 6	54 – –	30 7 –	394 14 8	394 14 8	3
Doncaster Division	14,521	29	37	31	45 3 –	74 15 4	192 13 10	61 – –	21 10 –	395 2 2	395 2 2	4
Eastern Part:												
Ripon Division	10,199	25	32	25	67 4 –	34 7 –	175 4 2	48 – –	55 19 8	380 14 10	380 14 10	5
Otley Division	11,557	19	28	28	29 13 –	32 18 7	143 12 11	50 – –	57 8 –	313 12 6	313 12 6	6
Barkston Ash Division	9,322	23	30	29	63 6 8	66 8 8	191 8 9	46 – –	26 16 –	394 – 1	394 – –	7
Osgoldcross Division	12,615	25	30	27	43 6 –	65 11 8	164 3 9	52 – –	27 4 4	352 5 9	352 5 9	8
Pudsey Division	13,954	16	18	16	37 6 6	58 16 4	124 10 6	54 – –	23 19 –	298 12 4	298 12 4	9
Spen Valley Division	11,038	12	19	19	21 14 11	45 10 –	96 7 6	52 – –	25 18 –	241 10 5	241 10 4	10
TOTAL COUNTIES, ENGLAND	2,555,617	4,791	6,142	5,250	18,426 15 3	15,117 2 10	45,235 4 –	11,089 19 –	8,372 8 –	98,241 9 1	97,795 13 6	11
WALES:												
ANGLESEA	10,093	29	31	27	67 19 2	41 5 –	235 12 –	48 – –	60 12 –	453 8 2	453 8 2	12
BRECON	10,551	22	27	23	67 10 –	76 7 –	261 2 –	104 8 –	8 14 6	518 1 6	500 – –	13
CARDIGAN	13,155	44	49	43	58 9 7	92 – 9	303 18 –	54 – –	71 – 10	579 9 2	579 9 2	14
CARMARTHEN:												
Eastern Division	9,136	19	23	23	74 1 6	47 2 6	213 12 –	46 – –	68 13 6	449 9 6	420 – –	15
Western Division	9,262	–	–	–	– –	– –	– –	9 12 –	26 7 6	35 19 6	25 10 –	16

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officer's Charges), &c.—*continued.*

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act. 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**Earl Compton**	1,370	111 1 9	77 14 –	278 17 9	57 14 6	50 3 5	15 13 6	82 10 –	673 14 11	852 11 10	6,739	– 2 6
	Francis John Savile Foljambe, esq.	1,370	195 5 –	112 9 8	215 19 –	15 – –	22 5 6	168 16 2	3 – –	732 15 4	911 12 3	3,498	– 5 3
2	**Sir Frederick Thorpe Mappin, bart.**	1,430	50 – –	9 4 –	101 11 3	– –	– –	– –	– –	160 15 3	183 19 3	—	—
3	**Arthur Herbert Dyke Acland, esq.**	1,370	40 – –	78 15 6	137 – 3½	4 6 –	18 4 6	31 10 3	7 15 –	317 11 6½	514 18 10½	6,567	– 1 7
	George Savile Foljambe, esq.	1,370	283 15 –	126 8 –	226 12 6	6 17 6	26 8 –	123 11 1	16 19 1	810 11 2	1,007 18 6	2,839	– 7 1
4	**Charles James Fleming, esq.**	1,430	131 14 –	42 15 –	268 18 6	8 16 6	38 16 6	59 6 3	42 4 11	592 11 8	790 2 9	5,831	– 2 9
	The Hon. William Henry Wentworth Fitzwilliam.	1,430	442 10 –	146 10 6	574 10 5	7 14 10	53 17 9	79 10 11½	25 – –	1,329 14 5½	1,527 5 6½	5,552	– 5 6
5	**John Lloyd Wharton, esq.**	1,190	597 1 –	50 9 6	345 16 9	16 8 6	38 16 6	63 8 11	17 8 9	1,129 9 11	1,319 17 4	4,268	– 6 2
	Henry Leetham, esq.	1,190	369 7 –	63 13 –	322 8 10	31 18 1	48 7 7	184 5 3	30 – –	1,049 19 9	1,240 7 2	3,657	– 6 9
6	**John Barran, esq.**	1,250	256 8 –	61 4 7	297 19 4	17 18 6	25 15 5	16 5 4	62 8 6	737 19 8	894 15 11	4,713	– 3 10
	Marmaduke D'Arcy Wyvill, esq.	1,250	164 6 6	127 5 6	381 10 9	18 9 6	50 – 1	99 14 10	91 10 11	932 18 1	1,089 14 4	4,023	– 5 5
7	**Colonel Robert Gunter**	1,130	368 2 6	37 9 –	275 12 7	18 5 –	15 2 6	127 4 2	7 11 11	849 7 8	1,046 7 8	4,161	– 5 –
	Archibald Witham Scarr, esq.	1,130	184 17 –	73 9 4	175 3 3	19 3 –	23 12 –	139 15 2	21 6 5	637 6 2	834 6 2	2,920	– 5 9
8	**John Austin, esq.**	1,310	457 1 –	141 5 6	281 9 2	17 2 6	50 8 –	102 9 5	37 10 –	1,087 5 7	1,263 8 6	5,160	– 4 11
	Charles Brook Dobson, esq.	1,310	110 5 –	36 – 7	427 6 10	19 15 8	15 8 –	34 10 11	25 3 –	668 10 –	844 12 10	3,284	– 5 1
9	**Briggs Priestley, esq.**	1,370	133 2 5	93 1 –	348 12 9⅓	9 12 6	31 15 10	50 3 4⅓	– –	666 7 11	815 14 1	5,527	– 2 11
	Edwin Woodhouse, esq.	1,370	115 10 –	207 9 11	400 2 6	19 4 6	22 11 4	22 3 10	– –	787 2 1	936 8 3	4,924	– 3 10
10	**Thomas Palmer Whittaker, esq.**	1,250	105 – –	36 10 –	197 4 11	13 16 9	30 17 6	17 18 9	32 1 6	433 9 5	554 4 7	4,952	– 2 3
	Frederick Ellis, esq.	1,250	300 – –	28 16 6	179 11 3	10 15 –	27 11 10	31 14 3	– –	578 8 10	699 4 –	3,474	– 4 –
11	Number of Members - - - - 234 Number of Candidates - - - 457	553,020	118,166 16 8	46,689 11 –½	154,000 13 11⅓	9,736 17 3	14,449 10 11½	34,805 11 6	22,796 2 11	400,645 4 3½	498,440 17 9½	1,883,055	– 5 3
12	**Thomas Lewis, esq.**	1,190	253 17 6	70 8 6	212 17 11	21 17 –	26 3 –	85 18 10	10 – –	681 2 9	907 16 10	4,420	– 4 1
	Morgan Lloyd, esq., Q.C.	1,190	490 5 3	167 10 10	215 7 3	15 17 9	16 6 –	168 19 8	94 – 9	1,168 7 6	1,395 1 7	2,702	– 10 4
13	**William Fuller Maitland, esq.**	1,190	373 4 –	98 8 –	342 11 2	5 18 3	23 10 11	47 7 3	98 15 –	989 14 7	1,239 14 7	4,676	– 5 4
	Captain Thomas Wood	1,190	528 11 –	118 14 9	385 14 2	10 2 9	35 18 2	78 7 2	31 18 –	1,189 6 –	1,439 6 –	3,418	– 8 5
14	**William Bowen Rowlands, esq., Q.C.**	1,370	101 11 6	27 10 –	128 19 –	1 17 6	25 11 6	63 14 8	57 3 4	406 7 6	696 2 1	5,233	– 2 8
	William Jones, esq.	1,370	537 – –	112 – 6	155 4 1	6 18 –	38 7 –	70 9 4	48 14 6	968 13 5	1,258 8 –	3,270	– 7 8
15	**Abel Thomas, esq.**	1,130	147 13 2	30 6 6	114 2 10	2 5 –	9 3 6	13 6 6	37 12 6	354 10 –	564 10 –	4,439	– 2 7
	Captain Thomas Davies, esq.	1,130	122 15 –	6 10 –	101 – 8	3 – –	3 10 6	5 6 7	41 1 6	283 4 3	493 4 3	1,223	– 8 –
16	**John Lloyd Morgan, esq.**	1,130	– –	– –	6 12 6	– –	– –	– 15 –	9 – –	16 7 6	41 17 6	—	—

RETURN of Charges made to Candidates at the General Election in 1892, in *England* and *Wales*, by Returning Officers,

NAME OF COUNTY AND DIVISION OF COUNTY.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
WALES—*continued.*					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
CARNARVON :												
Southern or Eifion Division - -	9,630	19	22	16	55 19 –	27 9 –	239 1 10	46 – –	64 9 3	432 19 1	376 17 9	1
Northern or Arfon Division - -	9,354	–	–	–	- -	- -	- -	9 4 –	17 17 –	27 1 –	27 1 –	2
DENBIGHSHIRE :												
Eastern Division - - - -	9,941	20	24	22	64 11 –	44 15 –	170 14 –	46 – –	64 13 –	390 13 –	390 13 –	3
Western Division - - - -	9,915	23	28	21	77 2 3	50 2 6	217 8 3	46 – –	77 14 –	468 7 –	468 7 –	4
FLINTSHIRE - - - - -	10,075	27	30	29	138 7 10	76 13 4	216 9 6	40 – –	27 19 –	499 9 8	499 9 8	5
GLAMORGANSHIRE :												
Eastern Division - - - -	11,741	22	34	31	122 3 9	85 3 6	246 19 9	50 – –	68 8 –	572 15 –	572 15 –	6
Rhondda Division - - - -	9,457	17	–	–	- -	- -	- -	9 4 –	50 9 –	59 13 –	59 13 –	7
Western or Gower Division - -	11,937	20	21	21	- -	23 – 3	- -	10 – –	40 8 9	73 9 –	73 9 –	8
Mid Division - - - -	11,373	15	23	16	61 18 6	85 3 –	252 8 4	50 – –	25 3 –	474 12 10	384 4 6	9
Southern Division - - - -	12,481	23	33	27	91 2 –	106 5 –	240 5 –	52 – –	30 8 –	520 – –	520 – –	10
MERIONETH - - - - -	9,137	25	31	31	93 – –	54 12 –	256 9 5	48 – –	57 8 –	509 9 5	450 – –	11
MONTGOMERY - - - - -	8,880	39	39	33	44 9 6	63 1 –	302 2 –	18 – –	34 3 –	461 15 6	461 15 6	12
PEMBROKESHIRE - - - -	10,895	21	25	15	26 3 6	45 5 –	183 11 –	48 – –	64 13 –	367 12 6	366 12 6	13
RADNORSHIRE - - - -	4,535	18	18	10	42 4 4	57 16 –	169 17 –	31 – –	24 12 –	325 9 4	325 9 4	14
TOTAL COUNTIES, WALES - - -	191,548	403	458	388	1,085 1 11	976 – 10	3,509 10 1	765 8 –	883 13 4	7,219 14 2	6,954 14 7	15

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officer's Charges), &c.—*continued.*

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**John Bryn Roberts, esq.**	1,130	84 4 –	30 15 –	107 6 3	12 4 3	4 16 –	19 19 4	25 1 10	284 6 8	472 15 5	4,567	– 2 1
	William Humphreys, esq. *	1,130	– –	– –	– –	– –	– –	– –	– –	– –	188 9 –	1,973	– 1 11
2	**William Rathbone, esq.**	1,130	230 – –	4 – –	54 – 3	1 1 –	– –	40 19 –	12 13 –	342 13 3	369 14 3	—	—
3	**The Right Hon. George Osborne Morgan.**	1,130	396 3 –	243 8 6	292 19 7	21 12 6	24 11 6	139 2 –	1 6 –	1,119 3 1	1,314 9 7	4,189	– 6 3
	Sir Herbert Lloyd Watkin Williams Wynn, bart.	1,130	201 1 –	109 2 –	305 16 9	10 15 6	10 4 6	7 9 –	3 – –	647 8 9	842 15 3	3,423	– 4 11
4	**John Henry Roberts, esq.**	1,130	352 18 4	120 16 7	297 8 5	12 11 2	41 2 –	38 3 9	50 2 6	913 2 9	1,147 6 3	4,612	– 5 –
	Colonel William Cornwallis West	1,130	612 7 9	159 3 2	243 15 –	13 4 10	21 10 –	66 – 3	50 – –	1,166 1 –	1,400 4 6	2,797	– 10 –
5	**Samuel Smith, esq.**	1,190	50 – –	340 5 –	206 – 7	27 8 9	35 1 –	144 10 10	46 14 8	850 – 10	1,099 15 8	4,597	– 4 9
	Sir Robert Alfred Cunliffe	1,190	150 – –	856 14 6	257 4 –	18 16 –	29 19 6	109 16 1	26 4 5	948 14 6	1,198 9 4	3,145	– 7 7
6	**Alfred Thomas, esq.**	1,250	74 12 –	45 3 –	261 9 4	25 19 –	31 6 8	36 17 –	10 – –	485 7 –	771 14 6	5,764	– 2 8
	Herbert Clark Lewis, esq.	1,250	349 12 –	101 6 11	369 12 4	14 15 6	24 15 –	20 12 3	70 10 9	951 4 9	1,237 12 3	2,797	– 8 10
7	**William Abraham, esq.**	1,130	– –	4 10 –	17 14 3	2 – –	– –	– –	2 13 –	26 17 3	56 13 9	—	—
	Richard Morris, esq. †	1,130	– –	– –	– –	– –	– –	– –	– –	– –	29 16 6	—	—
8	**David Randell, esq.**	1,250	25 – –	– –	13 1 6	– –	1 11 6	6 13 –	20 – –	66 6 –	117 12 6	—	—
	Sir John Talbot Dillwyn Llewelyn, bart. ‡	1,250	100 – –	9 9 –	45 15 8½	9 3 –	15 – –	2 1 6	– –	181 9 2½	203 11 8½	—	—
9	**Samuel Thomas Evans, esq.**	1,250	50 – –	– –	103 3 2	4 3 –	8 5 –	12 2 –	75 7 3	253 – 5	445 2 8	5,941	– 1 6
	Florence Crauford Grove, esq.	1,250	129 13 5	67 9 –	111 11 1	3 7 –	15 – 1	16 8 1	81 9 7	424 18 3	617 – 6	1,725	– 7 1
10	**Arthur John Williams, esq.**	1,310	235 1 –	79 3 –	393 3 4	10 1 6	21 14 –	38 13 9	42 – 7	819 17 2	1,079 17 2	4,743	– 4 7
	Sir Morgan Morgan	1,310	167 11 –	68 4 8	264 15 8½	3 14 –	21 7 –	56 7 5½	22 – –	603 19 10	863 19 10	3,825	– 4 6
11	**Thomas Edward Ellis, esq.**	1,130	52 10 –	8 9 –	135 17 3	12 9 9	4 14 6	35 3 9	8 – –	§ 257 4 3	482 4 3	5,175	– 1 10
	Henry Owen, esq.	1,130	164 5 3	108 10 9	84 10 9	6 18 6	12 18 6	20 7 1	50 – –	‖ 447 10 10	672 10 10	1,937	– 6 11
12	**Stuart Rendel, esq.**	1,070	399 10 –	53 11 –	403 5 9	5 12 6	30 11 –	82 – 1	89 3 –	1,063 13 4	1,294 11 1	3,662	– 7 1
	Captain Devereux Herbert Mytton, esq.	1,070	200 – –	115 17 11	150 2 2	4 6 –	48 11 –	42 1 8	25 – –	585 18 9	816 16 6	2,847	– 5 9
13	**William Rees Morgan Davies, esq.**	1,190	24 16 1	31 14 1	129 16 –	13 15 –	22 18 –	39 8 9	56 – –	318 7 11	501 14 2	4,800	– 2 1
	Sir Charles Edward Gregg Philipps, bart.	1,190	339 16 –	12 1 6	149 13 5	14 6 6	27 8 6	24 10 9	19 19 6	587 16 2	771 2 5	3,701	– 4 2
14	**Francis Edwards, esq.**	1,190	314 19 –	62 5 5	244 12 6	13 15 4	30 19 6	129 9 8	59 12 7	855 14 –	1,018 8 8	1,973	– 10 4
	Joseph Alfred Bradney, esq.	1,190	454 4 –	37 8 6	208 5 –	12 16 6	31 6 –	78 17 2	23 – 6	845 17 8	1,008 12 4	1,740	– 11 7
15	Number of Members - - - - 19 Number of Candidates - - - 36	42,720	7,713 1 3	2,800 17 7	6,513 9 8	342 13 4	694 1 4	1,741 19 2½	1,298 4 9	21,104 7 1½	28,059 1 8½	109,314	– 5 –

* No return of this candidate's expenses has been received by the Returning Officer.

† Mr. Morris did not proceed with his candidature, and has rendered no return of his expenses.

‡ There was no contest, Sir J. T. D. Llewelyn having withdrawn his candidature.

§ Exclusive of 41*l.* 9*s.* 6*d.* under the heading "Printing, &c.," returned as disputed and unpaid.

‖ Exclusive of 13*l.* 11*s.* under the heading "Public Meetings," returned as disputed and unpaid.

} The Returning Officer states that he has no means of ascertaining what part, if any, of these amounts were afterwards paid.

RETURN of Charges made to Candidates at the General Election in 1892, in *England* and *Wales*, by Returning Officers.

CITIES AND BOROUGHS. - - - - - - - - -

NAME OF CITY OR BOROUGH.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
ENGLAND:					£. s. d.	£. s. d	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
ASHTON-UNDER-LYNE - - -	7,012	8	15	11	15 3 9	32 15 6	74 11 –	34 – –	34 2 –	190 12 3	190 12 3	1
ASTON MANOR - - - -	10,431	20	20	14	7 15 –	133 18 –	94 10 –	39 – –	46 6 –	321 9 –	321 9 –	2
BARROW-IN-FURNESS - - -	6,958	14	15	12	34 11 –	37 10 6	78 15 –	32 – –	14 1 –	196 17 6	196 17 6	3
BATH - - - - - - -	6,922	19	15	7	22 14 6	27 7 2	80 17 –	32 – –	24 8 –	187 6 8	187 6 8	4
BATTERSEA AND CLAPHAM:												
Battersea Division - - -	12,381	6	16	16	129 15 6	52 9 –	101 17 –	30 9 11	18 12 –	333 3 5	333 3 5	5
Clapham Division - - -	12,124	8	16	14	134 14 –	52 9 –	105 – –	32 8 –	17 2 –	341 13 –	341 13 –	6
BEDFORD - - - - - -	3,998	4	7	–	40 6 –	8 16 6	42 – –	26 – –	60 12 10	177 15 4	177 15 4	7
BETHNAL GREEN:												
North East Division - - -	7,438	5	15	3	31 2 6	47 7 –	48 6 –	34 – –	17 1 –	177 16 6	177 16 6	8
South West Division - - -	7,821	5	17	1	29 15 –	47 7 6	47 5 –	34 – –	17 1 –	175 8 6	175 8 6	9
BIRKENHEAD - - - -	13,031	11	27	3	96 8 –	54 15 1	124 8 6	42 – –	15 6 3	332 17 10	332 17 10	10
BIRMINGHAM:												
Edgbaston Division - - -	10,224	–	–	–	- -	- -	- -	3 3 –	2 18 –	6 1 –	6 1 –	11
West Division - - - -	11,554	21	21	14	66 6 –	27 4 8	99 15 –	12 12 –	13 14 3	219 11 11	219 11 11	12
Central Division - - -	11,904	24	24	13	40 16 1	25 10 5	112 7 –	12 12 –	12 13 3	203 18 9	203 18 9	13
North Division - - -	9,615	21	21	14	60 5 6	24 15 8	97 13 –	12 12 –	12 13 3	207 19 5	207 19 5	14

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officers' Charges), &c.—*continued.*

CITIES AND BOROUGHS.

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**John Edmund Wentworth Addison, esq., Q.C.**	530	75 – –	17 7 6	408 3 11	6 2 3	- -	15 3 1	50 – –	571 16 9	667 2 11	3,358	– 4 –
	Octavius Vaughan Morgan, esq.	530	- -	45 5 –	332 19 8	5 12 8	5 17 2	14 4 1	- -	403 18 7	499 4 8	3,223	– 3 1
2	**Captain W. Grice Hutchinson**	620	50 – –	64 15 –	179 17 3	6 3 –	18 15 –	23 18 –	7 – –	350 8 3	511 2 9	5,300	– 1 11
	Isaac Ward, esq.	620	- -	7 8 –	53 5 2	1 10 –	2 – –	3 15 –	15 – –	82 18 2	243 12 8	1,313	– 3 9
3	**Charles William Cayzer, esq.**	500	58 17 –	44 13 –	296 14 2	25 2 –	11 10 7	36 17 –	96 19 6	570 13 3	669 2 –	3,312	– 4 –
	James Archibald Duncan, esq.	500	96 11 –	70 11 2	254 10 1	28 10 –	14 6 9	35 1 –	43 17 10	543 7 10	641 16 7	2,890	– 4 5
4	**Col. Charles Wyndham Murray, esq.**	750	218 18 –	42 6 2	344 1 4	7 4 10	22 15 6	19 4 –	15 10 6	342 15 5	389 12 1	3,198	– 2 5
	Edmond Robert Wodehouse, esq.								62 1 4	389 6 3	436 2 11	3,177	– 2 9
	General Sir John Miller Adye, G.C.B.	750	111 9 6	128 10 1	202 5 7	2 7 6	21 2 –	25 2 8	32 – 9	277 9 5	324 6 1	2,941	– 2 2
	Thomas Proctor Baptie, esq.								97 13 8	343 2 4	389 19 –	2,981	– 2 7
5	**John Burns, esq.**	680	20 – –	37 16 –	190 8 8	13 5 6	9 13 –	10 7 –	5 – –	286 10 2	453 1 11	5,616	– 1 7
	Walter Moresby Chinnery, esq.	680	33 15 5	131 4 4	423 4 9	15 – –	68 11 6	8 4 –	65 2 1	745 2 1	911 13 9	4,057	– 4 6
6	**Percy Melville Thornton, esq.**	680	36 1 2	137 1 10	436 18 9	14 9 6	42 12 –	12 16 9	59 10 6	739 10 6	910 7 –	5,1 0	– 3 6
	Reginald M'Kenna, esq.	680	50 10 –	111 3 6	317 9 2½	21 10 –	42 1 –	14 5 9½	38 – –	594 19 6	765 16 –	4,526	– 3 5
7	**Samuel Whitbread, esq.**	410	199 4 11	69 4 11	108 18 5	*21l. 1s. 6d.*		9 19 –	62 13 3	471 2 –	559 19 8	1,850	– 6 1
	Charles Guy Pym, esq.	410	107 7 –	54 9 2	130 13 4	*19l. 10s. 6d.*		18 15 10	90 – –	420 15 10	509 13 6	1,732	– 5 11
8	**George Howell, esq.**	530	- -	31 19 6	151 16 2	21 5 –	15 7 2	34 – 2	29 2 1	283 10 1	327 19 2	2,918	– 2 3
	Harry Hananel Marks, esq.	530	30 – –	83 6 6	312 14 7	26 10 –	17 18 –	56 2 10	48 12 –	575 3 11	619 13 2	2,321	– 5 4
	Hugh Robert Taylor, esq.	530	- -	33 14 3½	72 5 6	4 10 6	8 – –	5 10 –	5 – –	129 – 3½	173 9 4½	106	1 12 9
	Richard Ballard, esq.	530	- -	31 10 –	52 12 3	5 10 –	1 16 –	9 – –	15 – –	115 8 3	159 17 4	23	6 19 –
9	**Edward Hare Pickersgill, esq.**	530	50 – –	62 5 6	178 16 2	12 7 –	13 14 2	13 1 6	5 – –	335 4 4	422 18 7	3,206	– 2 8
	Thomas Benskin, esq.	530	50 – –	71 8 9	343 2 9	4 13 –	19 10 –	32 12 10	13 9 3	534 16 7	622 10 10	2,171	– 5 9
10	**Viscount Bury**	710	43 10 –	183 13 10	238 8 2	60 – 11	42 6 5	34 6 6	66 – –	668 5 10	834 14 9	5,760	– 2 11
	William Hesbeth Lever, esq.	710	164 5 10	80 5 –	228 5 6	26 9 –	35 – 6	96 4 5	23 10 –	654 – 3	820 9 2	5,156	– 3 2
11	**George Dixon, esq.**	620	10 10 –	- -	20 16 –	- -	- -	- -	- -	31 6 –	37 7 –	–	–
12	**The Right Hon. Joseph Chamberlain**	650	105 – –	119 18 –	274 14 10	5 18 –	21 7 6	10 6 7	- -	537 4 11	610 8 11	6,297	– 1 11
	Corrie Grant, esq.	650	10 10 –	172 7 11	325 5 2	8 15 2	49 8 –	46 11 9	69 6 8	682 4 8	755 8 8	1,879	– 8 –
	John William Mahony, esq.	650	- -	1 19 –	26 16 6	3 – –	3 15 6	5 12 –	– 15 –	41 18 –	115 1 11	31	3 14 3
13	**John Albert Bright, esq.**	650	57 14 8	52 10 9	183 12 8	10 3 8	7 1 –	11 17 3	7 12 –	330 12 –	432 11 5	5,525	– 1 7
	Jesse Herbert, esq.	650	- -	16 10 6	72 8 4	- -	1 – –	2 1 –	5 10 –	97 9 10	199 9 2	1,522	– 2 7
14	**William Kenrick, esq.**	590	9 9 –	127 2 10	339 7 9	4 7 8	21 1 –	57 12 6	3 – –	562 – 9	666 – 6	4,814	– 2 9
	Eli Bloor, esq.	590	105 – –	126 11 6	222 6 7	5 5 –	13 18 6	106 12 2	- -	579 13 9	683 13 5	2,089	6 7

RETURN of Charges made to Candidates at the General Election in 1892, in *England* and *Wales*, by Returning Officers,

NAME OF CITY OR BOROUGH.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
ENGLAND—*continued.*					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
BIRMINGHAM—*continued.*												
East Division	10,404	20	20	17	38 14 3	26 14 5	93 9 –	12 12 –	13 14 3	185 3 11	185 3 11	1
Bordesley Division	12,876	24	24	17	70 15 –	25 15 11	112 7 –	12 12 –	12 13 3	234 3 2	234 3 2	2
South Division	10,814	23	23	15	51 12 1	25 4 5	106 1 –	12 12 –	12 13 2	208 2 8	208 2 8	3
BLACKBURN	17,661	20	20	20	147 1 3	118 13 8½	171 3 –	41 – –	22 – –	499 17 11½	499 17 11½	4
BOLTON	17,772	10	37	31	75 9 2	116 6 1	183 15 –	47 – –	71 13 6	494 3 9	494 3 8	5
BOSTON	3,054	–	9	3	11 12 –	34 9 6	47 5 –	24 – –	17 5 –	134 11 6	134 11 6	6
BRADFORD:												
Central Division	11,434	11	25	21	37 16 –	20 5 –	120 4 –	82 – –	12 9 6	272 14 6	272 14 6	7
East Division	12,556	11	26	24	41 9 –	21 14 –	123 7 –	79 – –	12 9 6	277 19 6	277 19 6	8
West Division	10,911	14	24	20	42 – –	19 8 –	116 – –	76 – –	12 9 6	265 17 6	265 17 6	9
BRIGHTON	16,883	13	25	18	71 13 7	45 19 2	141 15 –	45 – –	18 15 –	323 2 9	323 2 9	10
BRISTOL:												
West Division	8,122	9	21	–	- -	17 12 –	- -	7 4 –	9 9 –	34 5 –	34 5 –	11
North Division	10,862	9	27	8	64 14 –	95 15 –	127 1 –	39 – –	9 1 –	335 11 –	335 11 –	12
East Division	10,902	8	25	–	- -	26 5 4	- -	7 16 –	7 7 –	41 8 4	41 8 4	13
South Division	11,887	9	28	11	68 13 –	107 5 –	128 10 –	40 – –	9 1 –	353 9 –	353 9 –	14
BURNLEY	12,619	15	15	15	45 13 3	51 13 –	90 6 –	41 – –	25 3 –	253 15 3	253 15 3	15
BURY	7,831	8	8	21	10 3 –	47 6 3	100 16 –	34 – –	21 1 11	213 7 2	213 7 2	16
BURY ST. EDMUNDS	2,515	2	4	–	18 14 6	33 12 4	25 4 –	26 2 –	12 – –	115 12 10	115 12 10	17

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officers' Charges), &c.—*continued.*

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges. Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**The Right Hon. Henry Matthews** -	620	13 10 –	198 9 6	265 9 8	42 1 6	45 4 –	40 2 4	34 13 –	639 10 –	701 4 8	5,041	– 2 9
	Henry Charles Fulford, esq. - - -	620	4 9 6	124 14 –	287 5 5	10 18 6	47 4 2	21 19 –	- -	496 10 7	553 5 3	2,832	– 3 11
	Daniel Shilton Collin, esq. - - - -	620	16 16 –	43 13 –	256 11 6	34 10 5	10 15 8	7 18 10	25 – –	395 5 5	457 – –	296	1 10 11
2	**Jesse Collings, esq.** - - - -	680	63 – –	139 17 2	275 4 8	10 8 –	29 10 7	45 3 4	3 9 6	566 13 3	683 14 10	6,380	– 2 2
	William John Davis, esq. - - - -	680	117 6 6	132 8 4	305 1 10	7 5 –	25 11 6	40 13 2	25 – –	653 6 4	770 7 11	2,658	– 5 10
3	**Joseph Powell Williams, esq.** - -	620	63 – –	147 17 –	224 1 11	6 10 –	22 2 6	34 11 2	1 10 –	499 12 7	603 13 11	5,193	– 2 4
	William James Lancaster, esq. - - -	620	105 – –	192 4 10	187 1 1	5 10 –	45 2 7	72 13 11	27 – –	634 12 5	733 13 9	2,270	– 6 6
4	**William Henry Hornby, esq.** - -	1,245	- -	37 8 –	238 4 2½	2 11 4½	9 6 –	– 13 4	- -	288 2 11	413 2 5	9,265	– – 11
	William Coddington, esq. - - -	1,245	- -	37 8 –	238 4 2½	2 11 4½	9 6 –	– 13 4	- -	288 2 11	413 2 5	9,046	– – 11
	William Taylor, esq. - - - - - -	1,245	- -	56 7 6	200 11 8¼	3 19 9	9 13 6	2 7 –½	- -	272 19 5¾	397 18 11½	7,272	– 1 1
	Eli Heyworth, esq. - - - - - -	1,245	- -	56 7 6	200 11 8¼	3 19 9	9 13 6	2 7 –½	- -	272 19 5¾	397 18 11½	6,694	– 1 2
5	**Col. The Hon. F. C. Bridgeman** - -	1,245	306 16 6	112 16 7	644 8 9	- -	25 9 –	110 9 2	24 13 6	624 13 6	748 4 5	8,140	– 1 10
	Herbert Shepherd Cross, esq. - -	1,245	306 16 6	112 16 7	644 8 9	- -	25 9 –	110 9 2	3 3 –	603 3 –	726 13 11	8,429	– 1 9
	John Harwood, esq. - - - - - -	1,245	150 – –	181 11 2	296 10 4	- -	81 17 9	22 12 3	5 – –	371 5 9	494 16 8	7,536	– 1 4
	Francis Taylor, esq. - - - - - -	1,245	150 – –	181 11 2	296 10 4	- -	81 17 9	22 12 3	5 – –	371 5 9	494 16 8	7,575	– 1 4
6	**William James Ingram, esq.** - -	410	40 – –	52 11 –	173 10 7	- -	19 19 6	9 18 –	70 – –	365 19 1	433 4 10	1,355	– 6 5
	The Honourable Gilbert Heathcote Drummond Willoughby.	410	100 – –	45 14 5	136 6 7		12 10 –	9 – –	52 4 6	355 15 6	423 1 3	1,293	– 6 7
7	**The Right Hon. George John Shaw-Lefevre.**	650	105 – –	158 19 –	255 13 2½	8 19 –	24 2 –	46 1 –½	45 – –	643 14 3	780 1 6	4,710	– 3 4
	The Right. Hon. the Marquis of Lorne -	650	105 – –	201 3 6	250 18 11	21 – –	41 7 6	28 – 9	50 – –	697 10 8	833 17 11	4,245	– 3 11
8	**William Sproston Caine, esq.** - -	680	105 – –	87 7 4	417 10 1	9 14 6	29 9 –	23 19 10	87 – –	760 – 9	899 – 6	5,575	– 3 3
	Henry Byron Reed, esq. - - - - -	680	100 – –	111 10 9	375 6 –	5 3 –	22 16 –	42 – 1	90 – –	746 15 10	885 15 7	5,373	– 3 4
9	**Alfred Illingworth, esq.** - - -	620	105 – –	108 16 –	153 19 5½	15 18 6	20 18 6	154 9 4½	5 – –	564 1 10	652 14 4	3,306	– 3 11
	Ernest Francis Swan Flower, esq. - -	620	105 – –	111 1 6	214 5 1	4 17 6	11 10 –	39 7 5	70 – –	556 1 6	644 14 –	3,053	– 4 3
	Ben Tillett, esq. - - - - - - -	620	5 2 –	37 17 8	231 7 –	14 8 –	12 10 8	93 14 11½	- -	395 – 3½	483 12 9½	2,749	– 3 6
10	**Gerald Walter Erskine Loder, esq.** -	1,200	157 10 –	165 – 1	550 11 –	41 12 6	114 2 6	82 9 10	21 – –	576 12 11	684 7 2	7,807	– 1 9
	The Right Hon. Sir William Thackeray Marriott.	1,200	157 10 –	165 – 1	550 11 –	41 12 6	114 2 6	82 9 10	50 – –	605 13 –	713 7 3	7,134	– 2 –
	Frederick William Maude, esq. - - -	800	63 – –	116 17 9	353 13 3	42 1 6	56 16 –	64 18 2	- -	697 6 8	805 – 11	5,448	– 2 11
11	**The Right Hon. Sir Michael Edward Hicks-Beach, bart.**	560	21 – –	14 10 –	86 3 6½	6 – –	6 6 –	5 2 3	3 – –	142 1 9½	176 6 9½	–	–
12	**Charles Townsend, esq.** - - -	620	76 5 –	53 1 3	240 1 3	9 12 –	20 15 –	26 13 10	34 1 6	460 9 10	628 5 4	4,409	– 2 10
	Lewis Fry, esq. - - - - - - -	620	116 15 –	88 12 10	261 12 8	7 19 –	41 9 6	78 10 1	2 15 –	597 14 1	765 9 7	4,064	– 3 9
13	**Sir Joseph Dodge Weston** - - -	620	52 10 –	7 3 –	73 3 5	- -	- -	– 2 1	- -	132 18 6	174 6 10	–	–
14	**Colonel Sir Edward Stock Hill, K.C.B.**	650	159 9 –	113 19 4	253 14 1	10 5 –	24 2 6	86 13 2	85 – –	733 3 1	909 17 7	4,990	– 3 8
	William Henry Wills, esq. - - - -	650	118 13 –	105 13 5	315 6 11	20 8 –	20 9 –	28 9 7	95 10 –	704 9 11	881 4 5	4,442	– 4 –
15	**Jabez Spencer Balfour, esq.** - -	680	81 7 6	75 11 9	371 18 1½	20 16 6	48 19 –	77 16 2	96 5 4	772 14 4½	899 12 –½	6,150	– 2 9
	Edwin Lawrence, esq. - - - - - -	680	104 – –	108 11 8	347 5 7	9 1 6	30 15 –	34 – –	254 16 8	888 10 5	1,015 8 –	5,035	– 4 –
16	**The Right Hon. Sir Henry James** -	530	5 5 –	124 8 6	304 5 9	11 – 6	18 5 6	60 17 11	94 10 –	618 13 2	724 16 9	4,070	– 3 7
	John Parks, esq. - - - - - - -	530	52 10 –	51 13 –	331 19 6	11 – –	28 19 –	8 – 6	5 6 –	489 8 –	596 11 7	3,241	– 3 8
17	**Lord Francis Hervey** - - - -	380	52 10 –	9 9 –	62 15 10	2 16 6	- -	20 10 –	11 1 –	159 2 4	216 18 9	1,267	– 3 5
	Major C. E. Jameson - - - - -	380	100 – –	23 14 –	114 14 –	- -	9 4 –	17 16 6	100 – –	365 8 6	423 4 11	863	– 9 10

RETURN of Charges made to Candidates at the General Election in 1892, in *England* and *Wales*, by Returning Officers,

NAME OF CITY OR BOROUGH.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in School-rooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee Charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
ENGLAND—*continued.*					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
CAMBERWELL:												
North Division	11,133	3	14	14	111 3 –	31 8 –	84 – –	9 11 6	44 13 7	280 16 1	280 16 1	1
Peckham Division	10,861	4	14	14	109 – 6	34 7 –	82 19 –	21 – –	52 – 7	299 7 1	299 7 1	2
Dulwich Division	11,277	5	17	16	127 18 6	35 3 –	97 12 –	24 3 6	46 6 5	331 3 5	331 3 5	3
CAMBRIDGE	7,362	9	9	7	17 8 6	25 8 –	56 14 –	34 – –	39 5 –	172 15 6	172 15 6	4
CANTERBURY	3,721	–	–	–	– –	16 3 –	– –	5 4 –	15 12 –	36 19 –	36 19 –	5
CARLISLE	6,195	12	12	10	32 9 7	30 13 3	68 5 –	32 – –	22 6 –	185 13 10	185 13 10	6
CHATHAM	8,629	7	20	18	22 1 8	25 15 6	111 13 –	36 – –	67 1 10	262 12 –	262 12 –	7
CHELSEA	12,585	6	21	18	78 15 –	90 3 3	119 14 –	44 – –	22 – –	354 12 3	354 12 3	8
CHELTENHAM	6,642	8	13	9	20 1 –	24 3 6	63 – –	32 – –	28 2 –	167 6 6	167 6 6	9
CHESTER	6,747	8	15	15	58 16 –	43 5 –	71 8 –	54 6 –	16 – –	243 15 –	243 15 –	10
CHRISTCHURCH	6,294	8	15	13	18 13 6	31 3 –	70 7 –	32 2 5	7 12 7	159 18 6	159 18 6	11
COLCHESTER	5,000	22	22	11	34 10 1	75 19 2	99 15 –	33 5 –	30 12 6	214 1 9	214 1 9	12
COVENTRY	10,838	25	25	13	29 4 6	48 14 10	120 2 –	64 6 –	8 13 7	271 – 11	271 – 11	13
CROYDON	14,837	12	12	4	39 14 6	43 – 4	85 1 –	56 11 –	6 11 –	230 17 10	230 17 10	14
DARLINGTON (DURHAM)	6,045	11	16	6	15 10 8	16 15 –	77 14 –	32 – –	42 17 6	184 17 2	184 17 2	15
DEPTFORD	13,066	12	17	17	143 10 –	85 18 –	100 16 –	42 – –	36 3 –	408 7 –	408 7 –	16
DERBY	15,754	8	23	7	84 1 7	94 14 9	133 7 –	44 – –	31 14 –	387 17 4	387 17 4	17
DEVONPORT	7,629	13	16	10	13 10 –	58 9 6	70 7 –	76 8 –	6 – –	224 14 6	224 14 6	18

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officers' Charges), &c.—*continued.*

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**Edward Hodson Bayley, Esq.** - -	650	114 14 –	100 15 10	258 3 11	10 4 –	22 18 –	25 3 4	10 – –	541 19 1	682 7 1	4,295	– 3 2
	John Richards Kelly, esq. - - - - -	650	107 17 6	108 15 6	272 14 2	16 3 –	27 13 6	89 7 7½	20 9 –	643 – 3½	783 8 4½	3,450	– 4 6
2	**Frederick George Banbury, esq.** - -	620	71 18 6	97 16 –	305 3 3	15 16 6	31 16 6	37 9 5	16 2 6	576 2 8	675 18 5	3,847	– 3 6
	Edwin Jones, esq. - - - - - -	620	- -	129 8 –	200 13 4	14 6 6	32 18 6	21 10 6	10 – –	408 16 10	508 12 7	3,664	– 2 9
	Benjamin Ellis, esq. - - - - - -	620	- -	19 13 6	55 3 1	5 5 –	4 – –	7 9 6	5 – –	96 11 1	196 6 8	95	2 1 4
3	**Sir John Blundell Maple** - - -	650	5 2 –	139 16 4	383 4 10	8 11 7	51 – 11	55 11 –	200 3 2	843 9 10	1,009 1 6	5,318	– 3 10
	Arthur Clayden, esq. - - - - - -	650	- -	66 6 8	186 12 8	17 – –	31 14 1	40 14 9	5 – –	347 8 2	512 19 11	3,138	– 3 3
4	**Robert Uniacke Penrose Fitzgerald, esq.**	530	100 – –	102 12 –	153 17 10	6 18 3	33 10 –	83 15 7	89 3 –	569 16 8	656 4 5	3,299	– 4 –
	Rudolph Chambers Lehmann, esq. - -	530	75 – –	38 1 6	197 9 10	16 5 6	23 13 6	115 5 10	- -	465 16 2	552 3 11	3,044	– 3 8
5	**John Henniker Heaton, esq.** - - -	410	42 – –	4 5 –	20 5 4	4 18 –	10 8 2	7 – 6	21 – –	109 17 –	146 16 –	—	—
6	**William Court Gully, esq., Q.C.** - -	500	107 10 –	66 18 –	181 1 –	17 6 –	19 2 –	9 12 1	75 16 –	477 5 1	570 2 –	2,729	– 4 2
	Samuel Porter Foster, esq., D.L. - - -	500	6 6 –	23 12 –	123 10 5	6 15 –	22 – –	6 3 3	10 – –	198 6 8	291 3 7	2,586	– 2 3
7	**Colonel Lewis Vivian Loyd** - - -	560	- -	142 15 –	207 6 –	34 14 –		93 3 9	159 18 7	637 17 4	769 3 4	3,777	– 4 1
	Lieut. General Sir Andrew Clarke, K.C.M.G. -	560	63 – –	142 3 9	222 5 8	11 12 6	20 6 6	36 4 10	60 – –	555 13 3	686 19 3	3,400	– 4 –
8	**Charles Algernon Whitmore, esq.** -	680	71 – –	72 3 6	400 12 2	17 12 –	27 16 –	33 12 8	6 19 –	629 15 4	807 1 5	4,993	– 3 3
	Benjamin Francis Conn Costelloe, esq. -	680	1 – –	79 – 9	339 17 8	17 12 6	30 19 2	40 1 –	49 17 6	558 8 7	735 14 9	4,427	– 3 4
9	**James Tynte Agg-Gardner, esq.** - -	500	97 13 –	56 10 –	277 4 6½	10 6 –	21 15 6	32 13 8	17 – –	513 2 8½	596 15 11½	3,241	– 3 8
	Frank Debenham, esq. - - - - - -	500	4 12 –	117 6 –	241 11 1	43 6 6	56 12 4	41 5 7	80 13 6	585 7 –	669 – 3	2,610	– 5 2
10	**Robert Armstrong Yerburgh, esq.** -	500	- -	83 8 –	290 12 6	– 12 6	79 16 6	42 3 7	53 1 3	549 14 4	671 11 10	3,148	– 4 3
	Baron Haikett - - - - - - -	500	78 15 –	108 15 11	244 9 10	27 14 –	19 10 6	17 14 1	2 – –	498 19 4	620 16 10	2,528	– 4 11
11	**Abel Henry Smith, esq.** - - - -	500	61 19 –	67 1 –	215 3 1	7 12 6	42 3 10	94 11 8	148 10 6	637 1 7	717 – 10	2,803	– 5 1
	Banister Fletcher, esq. - - - - -	500	72 12 –	106 8 8	251 7 1	7 2 –	19 17 –	42 2 –	133 19 1	633 7 10	713 7 1	2,600	– 5 6
12	**Captain Herbert Scarisbrick Naylor-Leyland.**	470	- -	58 3 6	229 14 11	68 3 3	35 2 –	24 3 –	25 – –	440 6 8	547 7 7	2,173	– 5 –
	Weetman Dickinson Pearson, esq. - -	470	94 10 –	56 5 2	210 19 9	10 13 –	34 3 –	*51 8 10	94 17 3	552 17 –	659 17 10	2,112	– 6 3
13	**William Henry Walter Ballantine, esq.**	620	117 10 –	58 12 6	162 10 7	18 1 6	34 17 6	74 11 3	70 16 –	536 19 4	672 9 10	4,754	– 2 10
	Charles James Murray, esq. - - -	620	131 4 –	131 1 6	191 18 –	22 11 –	48 1 6	44 17 2	59 11 3	629 4 5	764 14 10	4,611	– 3 4
14	**The Hon. Sidney Herbert** - - -	740	52 10 –	112 12 –	433 4 9	24 7 6	29 18 2	77 13 4	19 6 –	749 11 9	865 – 8	6,528	– 2 8
	Edward William Grimwade, esq. - -	740	100 – –	80 15 –	241 12 1	16 17 6	52 10 –	21 8 6	20 – –	533 3 1	648 12 –	4,834	– 2 8
15	**Theodore Fry, esq.** - - - - -	500	64 1 –	74 10 8	252 8 5	26 2 6	34 18 –	31 14 –	– 11 6	484 6 1	576 14 8	2,866	– 4 –
	Arthur Pease, esq. - - - - -	500	58 – –	68 19 6	287 1 11	16 7 –	31 12 7	21 16 1	- -	483 17 1	576 5 8	2,810	– 4 1
16	**Charles John Darling, esq** - -	710	84 1 –	238 18 –	277 16 8	33 2 6	51 9 –	2 15 8½	25 – –	713 2 10½	917 6 4½	5,298	– 3 6
	Lord Edmond Fitzmaurice - - - -	710	5 14 6	100 6 4	405 10 5	22 5 –	48 15 –	22 17 –	24 1 11	629 10 2	833 13 8	4,733	– 3 6
17	**Sir William George Granville Venables Vernon Harcourt.**	1,155	120 – –	157 6 5	356 2 9	27 19 –	28 4 –	35 17 4	57 – –	788 19 6	982 18 2	7,507	– 1 4
	Thomas Roe, esq. - - - - -								6 10 –			7,389	– 1 4
	Sir Alfred Seale Haslam - - - -	1,155	105 – –	146 12 10	510 18 8	31 11 6	35 10 10	75 10 9	15 15 –	920 19 7	1,114 18 3	5,363	– 2 1
	William Brown Hextall, esq. - - -											5,546	– 2 –
18	**Hudson Ewbanke Kearley, esq.** - -	795	150 – –	92 17 9	358 3 7½	18 3 6	73 5 6	85 18 3½	200 – –	978 8 8	545 7 11½	3,354	– 3 3
	Edward John Charles Morton, esq. -										545 7 11½	3,325	– 3 3
	Captain George Edward Price, R.N. - -	795	157 10 –	112 15 –	257 4 10	38 11 6	94 16 6	46 9 –	89 15 6	443 8 11	499 12 6½	3,012	– 3 4
	Robert Harvey, esq. - - - - - -								64 15 –	418 8 5	474 12 –½	2,972	– 3 2

* £4. 3*s.* 6*d.* of this sum is an account which is still unpaid.

RETURN of Charges made to Candidates at the General Election in 1892, in *England* and *Wales*, by Returning Officers,

NAME OF CITY OR BOROUGH.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee Charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
ENGLAND—*continued.*					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
DEWSBURY	11,768	15	19	11	25 13 1	43 13 9	91 7 –	40 – –	18 16 –	219 9 10	219 9 10	1
DOVER	5,156	6	6	5	35 2 10	17 – –	38 17 –	30 – –	33 5 –	154 4 10	154 4 10	2
DUDLEY	15,303	13	29	27	60 18 –	60 8 6	134 8 –	44 – –	30 19 –	330 13 6	330 13 6	3
DURHAM	2,322	1	6	3	9 17 –	23 19 4	31 10 –	24 – –	8 14 –	98 – 4	98 – 4	4
EXETER	7,972	9	14	7	99 11 –	53 18 –	71 8 –	34 – –	17 – –	275 17 –	275 17 –	5
FINSBURY:												
Holborn Division	12,214	4	11	9	59 – 6	47 15 –	68 5 –	41 – –	18 – –	234 – 6	234 – 6	6
Central Division	8,311	2	9	8	47 2 6	39 12 6	56 14 –	36 – –	15 – –	194 9 –	194 9 –	7
East Division	6,079	2	7	6	40 7 –	32 8 –	44 2 –	32 – –	12 – –	160 17 –	160 17 –	8
FULHAM	11,266	8	19	19	41 5 6	70 9 –	116 11 –	40 – –	18 4 –	286 9 6	286 9 6	9
GATESHEAD	13,581	15	31	24	95 12 –	89 11 –	145 19 –	42 – –	23 – –	396 2 –	396 2 –	10
GLOUCESTER	6,588	10	10	9	36 4 6	40 12 4	53 11 –	32 – –	16 – –	178 7 10	178 7 10	11
GRANTHAM	2,693	7	7	4	26 4 6	32 14 1	35 14 –	24 – –	– –	118 12 7	118 12 7	12
GRAVESEND	4,821	7	7	6	25 12 6	17 2 6	37 16 –	28 – –	40 11 6	149 2 6	149 2 6	13
GREAT GRIMSBY	10,315	9	19	2	54 5 –	35 10 –	105 – –	39 – –	54 18 –	288 13 –	288 13 –	14
GREAT YARMOUTH	7,947	8	11	7	42 3 6	33 16 10	65 2 –	34 – –	22 6 –	197 8 4	197 8 4	15
GREENWICH	10,256	10	16	11	114 17 –	60 12 6	87 3 –	– –	64 11 –	327 3 6	327 3 6	16
HACKNEY:												
North Division	10,060	5	11	4	48 12 6	63 16 –	72 9 –	40 – –	20 – –	244 17 6	244 17 6	17
Central Division	8,951	4	8	5	28 9 –	50 6 –	56 14 –	36 – –	18 – –	189 9 –	189 9 –	18
South Division	11,048	6	12	10	39 14 –	65 6 –	77 14 –	40 – –	20 – –	242 14 –	242 14 –	19

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officers' Charges), &c.—*continued.*

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**Mark Oldroyd, esq.**	650	108 3 –	191 2 3	181 5 1	16 14 –	46 9 6	62 3 4	- -	605 17 2	715 12 1	5,759	– 2 6
	Henry Strother Cantley, esq.	650	- -	97 14 2	214 10 –½	23 13 6	46 16 6	28 12 10½	34 9 5	445 16 6	555 11 5	3,670	– 3 –
2	**George Wyndham, esq.**	470	56 6 –	47 16 –	235 12 8	8 16 –	38 10 6	49 11 –	- -	436 12 2	513 14 7	2,231	– 4 7
	Major Eustace Gresley Edwards	470	32 16 –	3 3 6	37 18 9	8 2 –	15 – –	4 3 8	1 5 –	102 8 11	179 11 4	978	– 3 8
3	**Brooke Robinson, esq.**	770	24 15 –	295 16 4	323 4 –	9 17 –	33 18 –	42 2 10	45 9 –	775 2 2	940 8 11	6,668	– 2 10
	Howard Spensley, esq.	770	66 3 –	123 8 10	372 9 –	23 19 –	34 6 6	84 14 3	97 – –	802 – 7	967 7 4	5,619	– 3 5
4	**Matthew A. Fowler, esq.**	380	6 6 –	28 7 6	99 15 6	1 – –	8 13 –	3 14 –	- -	147 16 –	196 16 2	1,075	– 3 8
	Thomas Milvain, esq.	380	57 – –	43 3 3	85 12 8	2 14 6	4 6 –	11 – 5	20 - –	223 16 10	272 17 –	1,000	– 5 5
5	**The Hon. Sir Henry Stafford Northcote, bart.**	530	12 12 –	52 3 6	293 17 5	26 1 –	33 14 2	75 18 –	47 3 4	541 9 5	679 7 11	3,884	– 3 6
	Albert Edward Dunn, esq.	530	2 – –	11 12 –	238 10 11½	7 8 3	23 17 6	3 3 –	5 6 4	291 18 –½	429 16 6½	3,329	– 2 7
6	**Gainsford Bruce, esq.**	680	- -	160 16 5	300 17 8	13 12 6	51 19 –	16 19 11	19 15 –	564 – 6	681 – 9	4,949	– 2 9
	George Bateman, esq.	680	40 – –	43 12 4	201 11 8½	10 10 –	18 5 –	6 13 –	16 7 2½	336 19 3	453 19 6	2,477	– 3 8
7	**Dadabhai Naoroji, esq.**	560	- -	106 15 5	312 1 1	15 4 –	11 16 –	70 10 6	78 6 8	594 13 8	691 18 2	2,959	– 4 8
	Captain Frederick Thomas Penton	560	75 – –	120 5 10	311 11 1	11 5 –	29 1 –	11 1 10	- -	558 4 9	655 9 3	2,956	– 4 5
8	**James Rowlands, esq.**	500	20 – –	10 10 –	164 9 3	7 1 –	11 15 –	14 6 5	10 – –	238 1 8	318 10 2	2,383	– 2 8
	William Lucas-Shadwell, esq.	500	50 – –	62 7 6	219 8 8½	10 18 4	13 10 –	6 17 3½	97 – –	460 1 10	540 10 4	2,093	– 5 2
9	**William Hayes Fisher, esq.**	650	44 19 –	118 9 8	396 16 10	8 8 –	34 15 –	42 17 3	37 – –	683 5 9	826 10 6	4,365	– 3 9
	William David Barnett, esq.	650	- -	122 5 –	352 17 3	7 7 –	39 11 –	44 5 11	20 – –	586 6 2	729 10 11	4,154	– 3 6
10	**The Hon. Walter Henry James**	710	100 – –	291 4 6	196 19 10½	14 1 6	41 4 –	28 17 3	76 12 6	748 19 7½	947 – 7½	5,336	– 3 7
	Pandeli Ralli, esq.	710	116 5 6	70 17 4	362 11 2	16 13 –	44 8 11	71 17 4	30 – –	712 13 3	910 14 3	5,043	– 3 7
11	**Thomas Robinson, esq.**	500	52 10 –	69 12 5	190 9 3	7 12 4	26 14 5	18 2 5	30 10 –	395 10 10	484 14 9	2,885	– 3 4
	Charles James Monk, esq.	500	78 15 –	57 16 3	187 4 5	13 4 –	24 3 –	55 15 8	44 10 2	461 8 6	550 12 5	2,800	– 3 11
12	**Henry Yarde Buller Lopes, esq.**	380	75 – –	53 7 9	204 15 2	11 16 4	16 5 –	3 16 11	65 12 2	430 13 4	489 19 8	1,296	– 7 7
	Thomas Chatfeild Clarke, esq.	380	100 – –	59 19 6	160 14 3	10 15 6	26 5 –	2 5 10	98 2 2	458 2 3	517 8 6	1,263	– 8 2
13	**James Dampier Palmer, esq.**	440	79 4 –	32 1 6	265 16 4	22 8 –	2 12 6	13 15 10	79 17 –	495 15 2	570 15 2	2,370	– 4 10
	John Greenwood Shipman, esq.	440	102 2 –	42 8 –	188 2 8	31 4 6	34 12 6	8 10 9	74 – –	481 – 5	555 2 11	1,619	– 6 10
14	**Henri Josse, esq.**	620	- -	114 18 –	387 12 10	17 10 –	38 9 –	55 9 6	66 11 –	680 10 4	824 16 10	4,202	– 3 11
	The Right Hon. Edward Heneage	620	- -	134 9 2	366 12 7	50 7 –	37 18 –	25 12 4	96 17 9	711 16 10	856 3 4	3,566	– 4 10
15	**James Marshall Moorsom, esq., Q.C.**	530	50 – –	81 8 –	186 – 6	9 5 –	20 15 –	31 16 7	48 7 10	427 12 11	526 7 1	2,972	– 3 7
	Sir Henry Whatley Tyler	530	136 10 –	80 3 6	246 11 4	14 15 –	25 6 6	23 2 5	50 – –	576 8 9	675 2 11	2,704	– 5 –
16	**Thomas William Boord, esq.**	620	83 13 –	222 1 6	248 14 5	4 17 –	19 17 –	40 14 10	5 18 8	625 16 5	789 8 2	4,200	– 3 9
	George Crispe Whiteley, esq.	620	102 2 –	57 1 6	141 5 6	7 8 –	18 11 6	19 13 –	10 – –	356 1 6	519 13 3	3,877	– 2 8
17	**William Robert Bousfield, esq., Q.C.**	620	50 – –	66 2 4	223 2 4	14 13 –	47 12 6	48 9 2	13 – –	462 19 4	585 8 1	4,799	– 2 5
	John McCall, esq.	620	26 5 –	52 6 –	236 13 2	19 5 9	7 15 –	28 4 5	1 – –	371 9 4	493 18 1	3,280	– 3 –
18	**Sir Andrew Richard Scoble, Q.C., K.C.S.I.**	560	70 – –	63 4 6	316 17 5	12 5 –	28 18 –	39 8 3	- -	530 13 2	625 7 8	3,478	– 3 7
	John Fyfe Stewart, esq.	560	- -	60 13 1	180 8 3	16 5 –	17 5 3	19 1 5	6 – –	299 13 –	394 7 6	3,193	– 2 6
19	**Sir Charles Russell, Q.C.**	650	50 – –	122 1 2	345 18 3½	20 17 6	53 8 –	23 7 4½	32 3 –	647 15 4	769 2 4	4,440	– 3 6
	Thomas Herbert Robertson, esq.	650	40 – –	133 14 6	379 14 7	15 7 6	35 5 6	34 16 5	4 9 –	643 7 6	764 14 6	3,294	– 4 8

RETURN of Charges made to Candidates at the General Election in 1892, in *England* and *Wales*, by Returning Officers,

NAME OF CITY OR BOROUGH.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
ENGLAND—*continued.*					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
HALIFAX	13,177	10	28	22	57 16 3	38 15 –	147 – –	61 10 4	34 19 9	340 1 4	340 1 4	1
HAMMERSMITH	11,534	8	20	7	49 11 –	57 10 –	115 10 –	40 – –	27 6 –	289 17 –	289 17 –	2
HAMPSTEAD	8,272	4	10	4	80 17 –	53 11 –	61 19 –	36 – –	18 – –	250 7 –	179 13 –	3
HANLEY	12,742	17	23	20	84 19 –	78 17 –	116 11 –	41 – –	28 6 –	349 13 –	348 16 –	4
HARTLEPOOL	10,513	12	24	15	120 10 –	52 8 –	138 12 –	41 – –	46 6 –	398 16 –	398 16 –	5
HASTINGS	6,576	13	13	4	64 14 2	30 11 7	63 – –	34 2 –	18 1 10	210 9 7	210 9 7	6
HEREFORD	3,267	8	8	5	24 16 –	30 9 2	44 2 –	26 – –	32 6 –	157 13 2	157 13 2	7
HUDDERSFIELD	15,466	21	31	25	53 – 10	51 8 8	157 14 6	44 – –	30 5 2	336 9 2	336 9 2	8
HYTHE	4,215	3	3	–	2 19 6	11 6 3	– –	5 12 –	31 5 –	51 2 9	51 2 9	9
IPSWICH	9,384	15	17	13	35 16 –	39 10 –	97 10 –	38 – –	18 3 –	228 19 –	228 19 –	10
ISLINGTON :												
North Division	10,782	3	14	9	67 8 –	58 19 –	82 19 –	39 – –	19 – –	267 6 –	267 6 –	11
West Division	8,365	2	10	5	48 17 –	48 1 –	61 19 –	36 – –	17 – –	211 17 –	211 17 –	12
East Division	9,872	3	14	12	70 19 –	57 1 –	82 19 –	38 – –	18 – –	266 19 –	266 19 –	13
South Division	8,299	3	10	8	45 16 –	47 19 –	61 19 –	36 – –	17 – –	208 14 –	208 14 –	14
KENSINGTON :												
North Division	9,017	5	15	15	72 11 4	72 19 –	89 5 –	40 2 –	19 – –	293 17 4	258 – –	15
South Division	8,871	–	–	–	– –	– –	– –	* 20 – –	– –	20 – –	20 – –	16
KIDDERMINSTER	4,236	6	6	5	16 1 1	29 5 –	38 17 –	28 – –	30 2 6	142 5 7	142 5 7	17
KING'S LYNN	2,970	7	7	2	30 7 –	12 9 4	36 15 –	24 – –	30 6 –	133 17 4	133 17 4	18

* An agreed sum of 20*l.* was paid to cover all Returning Officer's charges.

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officer's Charges), &c.—*continued.*

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**Thomas Shaw, esq.**	1,165	117 12 –	37 3 –	155 9 3	9 19 –	34 11 3	7 3 2	- -	361 17 8	588 11 10	6,481	– – 11
	The Right Hon. James Stansfeld											6,361	– – 11
	Alfred Arnold, esq.	710	25 – –	61 15 3	229 14 10	13 3 –	17 19 6	162 3 5	- -	509 16 –	623 3 2	4,663	– 2 8
2	**Major General Walter Tuckfield Goldsworthy.**	650	126 – –	58 12 6	371 11 11	4 12 6	33 19 –	51 11 1	10 – –	656 7 –	801 5 6	4,387	– 3 8
	Frank Smith, esq.	650	25 – –	60 19 3	315 12 4½	21 9 7	30 – 7	48 16 7½	20 – –	521 18 5	666 16 11	3,718	– 3 7
3	**Edward Brodie Hoare, esq.**	560	52 10 –	139 17 1	217 18 9	18 8 –	66 10 –	59 19 6	2 5 6	557 8 10	647 5 4	3,848	– 3 4
	John Castleman Swinburne-Hanham, esq.	560	42 – –	70 7 –	205 2 3	16 2 –	17 5 2	5 17 7	6 – –	362 14 –	452 10 6	2,239	– 4 1
4	**William Woodall, esq.**	680	- -	80 17 –	187 16 6	17 12 –	36 5 2	18 19 8	7 10 10	349 1 2	523 9 2	5,825	– 1 10
	Arthur Howard Heath, esq.	680	159 7 –	77 9 –	212 6 6	13 1 6	10 18 –	11 12 8	10 6 –	495 – 8	669 8 8	3,993	– 3 4
5	**Christopher Furness, esq.**	620	- -	105 11 –	293 4 6	37 11 –	42 6 –	22 15 9	5 12 6	507 – 9	706 8 9	4,626	– 3 1
	Thomas Richardson, esq.	620	- -	141 5 –	385 2 10	18 17 –	51 5 6	22 18 8	69 5 6	688 14 6	888 2 6	4,550	– 3 11
6	**Wilson Noble, esq.**	500	51 6 –	41 13 6	340 2 10	19 9 –	38 5 10	5 – 8	55 15 10	551 13 8	656 18 6	3,077	– 4 3
	Charles Hare Hemphill, esq.	500	52 10 –	39 4 6	189 7 9	33 – 6	40 8 –	- -	63 5 –	417 15 9	523 – 6	2,628	– 4 –
7	**William Henry Grenfell, esq.**	410	36 6 –	43 10 –	278 7 1	16 16 5	15 17 6	18 7 1	91 9 4	500 13 5	579 10 –	1,507	– 7 8
	Sir Joseph Russell Bailey, bart.	410	68 8 –	59 3 6	209 – 6	18 17 7	16 6 –	23 12 10	55 5 3	450 13 8	529 10 3	1,380	– 7 8
8	**William Summers, esq.**	770	87 5 6	38 5 6	414 9 6	31 18 1	42 2 –	122 16 9	3 15 –	740 12 4	908 16 11	7,098	– 2 7
	Sir Joseph Crosland, knt.	770	139 4 –	31 18 8	415 – 7	20 12 10	52 14 1	58 5 2	- -	717 15 4	885 19 11	6,837	– 2 7
9	**Sir Edward William Watkin, bart.**	440	63 – –	- -	76 18 11	– 17 6	- -	34 15 6	23 1 –	198 12 11	249 15 8	—	—
10	**Sir Charles Dalrymple, bart.**	885	150 – –	176 10 7	294 11 10	45 10 –	79 18 10	20 16 11	25 – –	867 8 2	981 17 8	4,350	– 2 3
	Lord Elcho								75 – –			4,277	– 2 4
	Daniel Ford Goddard, esq.	885	150 – –	125 7 2	359 12 11	34 6 –	39 13 –	65 5 11	2 10 –	856 15 –	971 4 6	4,054	– 2 5
	Arthur Wellesley Soames, esq.								80 – –			3,888	– 2 6
11	**George Christopher Trout Bartley, esq.**	620	- -	195 2 6	215 13 –	14 – 6	23 10 –	19 9 3	32 5 –	500 – 3	633 13 3	4,456	– 2 10
	James Hill, esq.	620	52 10 –	123 17 6	269 5 9	18 16 6	32 4 –	28 7 1	49 – –	574 – 10	707 13 10	3,646	– 3 11
12	**Thomas Lough, esq.**	560	26 5 –	94 15 5	355 6 10	17 12 6	31 8 –	27 13 10	7 14 –	560 15 7	666 14 1	3,385	– 3 11
	Richard Chamberlain, esq.	560	50 – –	84 2 –	321 8 7	7 11 –	32 18 6	61 7 2	4 17 6	562 4 9	668 3 3	2,655	– 5 –
13	**Benjamin Louis Cohen, esq.**	590	- -	85 8 6	420 7 9	10 14 –	48 6 –	13 1 2	21 13 6	599 10 11	733 – 5	3,975	– 3 8
	Percy William Bunting, esq.	590	90 – –	69 1 6	360 17 8	12 17 6	38 14 –	16 9 –	24 9 10	612 9 6	745 19 –	3,510	– 4 3
14	**Sir Albert Kaye Rollit, knt.**	560	105 – –	55 14 –	319 – 3	13 2 –	26 – –	28 17 5	39 – –	586 13 8	691 – 8	3,194	– 4 4
	William Digby, esq.	560	105 – –	45 19 –	276 15 3	13 9 2	18 12 –	6 7 3	60 – –	526 2 8	630 9 8	2,873	– 4 5
15	**Frederick Charlwood Frye, esq.**	590	41 10 –	55 6 8	200 16 6	13 13 6	23 15 –	11 1 10	10 2 3	356 5 9	485 5 9	3,503	– 2 9
	William Edward Thompson Sharpe, esq.	590	81 11 –	68 12 6	366 19 9	20 8 –	25 5 –	18 19 4	3 3 –	584 18 7	713 18 7	3,293	– 4 4
16	**Sir Algernon Borthwick, bart.**	560	50 – –	17 7 6	84 5 4	7 1 –	19 – –	2 13 1	– 2 1	180 9 –	200 9 –	—	—
17	**Augustus Frederick Godson, esq.**	440	63 – –	48 18 –	186 14 –	31 18 9	31 4 –	4 15 –	44 13 9	411 3 6	482 6 4	2,066	– 4 8
	Richard Eve, esq.	440	105 – –	40 – 3	202 8 1	30 2 –	22 – –	3 – 6	65 – –	467 10 10	538 13 7	1,801	– 6 –
18	**Thomas Gibson Bowles, esq.**	380	111 6 –	15 6 –	165 11 10	7 2 6	18 9 –	19 3 2	40 – –	376 18 6	444 7 8	1,319	– 6 9
	Thomas Richardson Kemp, esq.	380	106 – –	43 7 3	94 – 1	7 8 6	14 7 6	9 15 3	24 11 6	299 10 1	365 18 3	1,308	– 5 7

RETURN of Charges made to Candidates at the General Election in 1892, in *England* and *Wales*, by Returning Officers,

NAME OF CITY OR BOROUGH.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
ENGLAND—*continued.*					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
KINGSTON-UPON-HULL :												
Central Division - - -	12,350	5	19	15	26 4 4	43 18 –	112 7 –	41 – –	28 6 –	251 15 4	251 15 4	1
East Division - - - -	9,677	9	18	18	26 16 9	39 13 11	98 14 –	38 – –	25 6 –	228 10 8	228 10 8	2
West Division - - - -	13,929	6	20	20	24 4 1	46 15 2	109 4 –	42 – –	29 6 –	251 9 3	251 9 2	3
LAMBETH :												
North Division - - - -	7,229	4	11	11	83 19 6	31 10 9	66 3 –	11 9 –	30 3 6	223 5 9	223 5 9	4
Kennington Division - -	9,348	6	14	12	110 2 –	38 14 –	82 19 –	20 10 –	32 2 –	284 7 –	284 7 –	5
Brixton Division - - -	9,789	5	13	11	112 15 6	38 6 6	77 14 –	19 6 6	35 1 6	283 4 –	283 4 –	6
Norwood Division - - -	8,884	8	14	12	114 14 6	39 8 6	79 16 –	20 7 6	32 12 –	286 18 6	286 18 6	7
LEEDS :												
North Division - - - -	12,294	11	11	6	29 8 11	35 10 6	89 17 7	41 – –	12 11 1	208 8 1	208 8 1	8
Central Division - - -	10,215	7	7	4	16 12 11	33 19 3	70 – 7	39 – –	12 11 –	172 3 9	172 3 9	9
East Division - - - -	9,134	6	6	5	20 – 11	34 3 1	63 15 11	38 – –	12 11 –	168 10 11	168 10 11	10
West Division - - - -	13,510	9	9	7	19 7 11	36 5 5	86 6 1	42 – –	12 11 –	196 10 5	196 10 5	11
South Division - - - -	11,290	7	7	6	16 8 11	34 8 2	71 8 –	40 – –	12 11 –	174 16 1	174 16 1	12
LEICESTER - - - - - -	22,970	–	–	–	- -	7 3 9	- -	- -	- -	7 3 9	7 3 9	13
LEWISHAM - - - - - -	11,834	10	19	10	207 2 –	70 8 –	101 17 –	42 – –	26 3 –	447 10 –	443 10 –	14
LINCOLN - - - - - - -	7,358	1	17	12	37 4 6	28 13 –	80 17 –	34 – –	14 4 7	194 19 1	194 19 1	15
LIVERPOOL :												
Kirkdale Division - - -	9,567	5	17	5	39 7 8	28 3 6	99 15 –	38 – –	5 18 6	211 4 8	211 4 8	16
Walton Division - - -	9,004	6	14	5	43 17 2	27 8 6	81 18 –	36 – –	5 5 –	194 8 8	194 8 8	17
Everton Division - - -	9,179	4	15	4	51 17 8	28 19 1	89 5 –	36 – –	5 9 6	211 11 3	211 11 3	18

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officer's Charges), &c.—*continued.*

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**Henry Seymour King, esq.**	680	55 5 –	92 3 10	336 9 9	19 1 4	57 16 5	29 14 1	115 1 11	705 12 4	831 10 –	4,938	– 3 4
	Fred Maddison, esq.	680	29 14 –	35 15 7	252 13 10	30 2 –	21 3 6	23 1 1	27 6 –	419 16 –	545 13 8	4,462	– 2 5
2	**Clarence Smith, esq.**	590	46 4 –	73 3 7	401 10 2½	4 9 –	22 12 –	37 18 9	99 6 –	685 3 6½	799 8 10½	4,570	– 3 6
	Frederick Brent Grotrian, esq.	590	51 1 –	71 16 6	316 11 11	35 13 8	74 10 10	22 9 8	20 – –	592 3 7	706 8 11	3,738	– 3 9
3	**Charles Henry Wilson, esq.**	710	– –	165 6 6	418 16 9	4 5 –	53 4 –	33 6 8	28 14 –	703 12 11	829 7 6	6,283	– 2 8
	Colonel Gerard Smith	710	76 1 –	67 10 7	265 17 1	12 11 8	47 6 –	23 6 5	29 17 6	522 10 3	648 4 10	3,500	– 3 8
4	**Francis Moses Coldwells, esq.**	530	11 11 –	79 7 –	207 5 8	6 3 –	18 – –	16 16 –	5 – –	344 2 8	455 15 7	2,524	– 3 7
	Henry Morton Stanley, esq.	530	11 11 –	60 – –	316 1 6	8 6 6	25 10 –	27 2 2	21 12 –	470 3 2	581 16 –	2,394	– 4 10
5	**Mark Hanbury Beaufoy, esq.**	590	29 15 –	167 3 6	308 10 6	13 18 6	43 – 6	22 1 9	– –	584 9 9	726 13 3	3,860	– 3 9
	Ferdinand Faithfull Begg, esq.	590	12 13 6	101 11 4	375 15 9	18 2 –	57 10 –	18 16 11	92 19 7	677 9 1	819 12 7	3,253	– 5 –
6	**Marquis of Carmarthen**	590	12 – –	102 17 3	368 5 –	23 12 –	29 7 6	11 8 6	40 9 1	587 19 4	729 11 4	4,061	– 3 7
	Richard Stapley, esq.	590	56 16 6	89 1 –	283 5 8	16 19 –	24 2 6	30 – 6	50 – –	550 5 2	691 17 2	3,204	– 4 4
7	**Charles Ernest Tritton, esq.**	560	63 13 –	97 5 –	297 4 8	27 2 –	39 19 6	24 1 2	3 10 –	552 15 4	696 4 7	4,147	– 3 4
	Dr. Henry Walter Verdon	560	60 – –	92 15 10	219 17 6	18 3 6	18 15 –	10 19 3	20 – –	440 11 1	584 – 4	2,584	– 4 6
8	**The Right Hon. William Lawies Jackson.**	680	– –	149 11 4	419 17 9	13 3 6	35 17 –	59 8 7	– –	677 18 2	782 2 2	5,790	– 2 8
	Thomas Richmond Leuty, esq.	680	105 – –	82 3 6	370 18 8	20 3 6	38 17 6	40 8 5	2 11 8	660 3 3	764 7 4	4,776	– 3 2
9	**Gerald William Balfour, esq.**	620	50 – –	107 14 4	323 13 6	15 7 6	33 1 –	88 17 8	55 10 –	674 4 –	760 5 10	4,448	– 3 5
	John Lawson Walton, esq., Q.C.	620	– –	21 2 –	506 16 11	18 17 –	33 18 9	31 11 9	50 – –	662 6 5	748 8 4	4,335	– 3 5
10	**John Lawrence Gane, esq., Q.C.**	590	37 10 –	52 6 –	284 19 4	7 – 6	12 11 3	38 8 3	38 19 –	471 14 4	555 19 9	4,024	– 2 9
	Arthur Henry Aylmer Morton, esq.	590	50 – –	119 4 4	285 10 2	8 3 6	19 18 –	2 18 –	60 – –	545 14 –	629 19 6	3,197	– 3 11
11	**Herbert John Gladstone, esq.**	710	– –	22 16 4	396 2 2	10 7 –	27 17 2	51 8 4	28 11 6	537 2 6	635 7 8	5,974	– 2 2
	Arthur Greenwood, esq.	710	73 10 –	131 2 –	431 13 2	10 5 6	37 9 6	24 11 7	10 5 –	718 16 9	817 2 –	5,621	– 2 11
12	**The Right Hon. Sir Lyon Playfair, K.C.B.**	650	– –	29 8 4	131 – 1	5 19 –	14 8 8	6 13 10	40 3 6	227 13 5	315 1 6	4,829	– 1 4
	Reginald James Neville Neville, esq.	650	63 – –	123 16 9	267 11 10	8 2 6	29 15 –	66 16 8	60 – –	619 2 9	706 10 9	3,294	– 4 3
13	**James Allanson Picton, esq.**	1,470	100 – –	48 – 11	88 19 2	11 2 7	– –	3 17 11	12 4 –	182 13 10½	186 5 9	—	—
	Sir James Whitehead, bart.				102 7 4				13 16 6	197 14 6½	201 6 5	—	—
14	**John Penn, esq.**	650	35 – –	191 6 –	286 8 –	53 4 6		71 13 3	6 5 –	643 16 9	865 11 9	5,309	– 3 3
	George Alfred Harvey, esq.	650	12 12 –	40 19 –	238 17 –½	24 4 –		5 3 4	62 6 5½	384 1 10	605 16 10	2,895	– 4 2
15	**William Crossfield, esq.**	530	111 – –	60 – –	118 2 10	11 11 –	8 6 6	29 – 1	64 9 2	402 9 7	499 19 2	3,410	– 2 11
	Frederick Harold Kerans, esq.	530	62 17 6	131 12 6	211 11 6	18 7 –	26 7 –	27 6 7	70 – –	548 2 1	645 11 7	3,186	– 4 1
16	**Sir George Smyth Baden-Powell, K.C.M.G.**	590	14 17 –	60 15 –	182 18 4	– –	32 8 –	32 9 6	28 10 8	351 18 6	457 10 10	3,750	– 2 5
	Thomas Robert Threefall, esq.	590	50 10 –	79 9 –	235 17 10	6 18 –	12 3 –	37 8 4	28 7 6	450 13 8	556 6 –	2,773	– 4 –
17	**James Henry Stock, esq.**	590	100 – –	74 16 –	146 4 2	4 15 –	40 5 –	77 18 10	5 – –	448 19 –	546 3 4	3,707	– 2 11
	Dr. Benjamin Ward Richardson	590	79 16 –	133 19 11	192 17 1	10 13 –	12 6 6	24 3 1	24 18 –	478 13 7	575 17 11	2,493	– 4 7
18	**John Archibald Willox, esq.**	590	9 – –	51 6 8	147 15 7	19 17 3	13 – –	17 19 –	– –	258 18 6	364 14 1	3,954	– 1 10
	Peter Wilson Atkin, esq.	590	57 17 6	37 12 6	147 16 5	12 18 6	27 19 8	86 11 –	37 16 11	408 12 6	514 8 2	2,165	– 4 9

RETURN of Charges made to Candidates at the General Election in 1892, in *England* and *Wales*, by Returning Officers,

NAME OF CITY OR BOROUGH.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
ENGLAND—*continued.*					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
LIVERPOOL—*continued.*												
West Derby Division	9,971	5	15	5	40 7 8	27 10 4	89 5 –	36 – –	5 9 6	198 12 6	198 12 6	1
Scotland Division	6,121	3	9	3	23 7 8	20 15 –	55 13 –	30 – –	4 2 6	133 18 2	133 18 2	2
Exchange Division	7,518	5	12	2	55 12 8	23 8 9	72 9 –	32 – –	4 16 –	188 6 5	188 6 5	3
Abercromby Division	9.054	8	14	6	53 6 8	25 17 7	81 18 –	36 – –	5 5 –	202 7 3	202 7 3	4
East Toxteth Division	8,544	5	12	5	36 10 8	24 10 3	71 8 –	34 – –	4 16 –	171 4 11	171 4 11	5
West Toxteth Division	8,118	4	13	3	36 12 8	25 1 8	76 13 –	34 – –	5 – 6	177 7 10	177 7 10	6
LONDON	32,664	20	32	15	271 19 –	156 7 –	202 13 –	61 – –	41 – –	732 19 –	732 19 –	7
MAIDSTONE	4,729	6	6	5	33 3 –	17 10 –	38 17 –	62 6 –	–	151 16 –	151 16 –	8
MANCHESTER:												
North West Division	12,256	26	–	–	– –	8 4 6	– –	5 – –	3 14 9	16 19 3	16 19 3	9
North Division	9,747	20	24	20	75 15 9	30 3 11	97 13 –	19 19 –	16 – 10	239 12 6	239 12 6	10
North East Division	9,449	18	23	18	69 4 11	29 10 3	93 19 6	18 18 –	15 15 10	227 8 6	227 8 6	11
East Division	11,418	21	22	17	67 13 10	29 17 2	91 7 –	17 6 6	15 10 7	221 15 1	221 15 1	12
South Division	10,228	16	19	15	56 3 6	28 18 9	79 5 6	14 14 –	14 15 4	193 17 1	193 17 1	13
South West Division	9,674	17	19	16	55 2 7	28 16 3	79 5 6	14 14 –	14 15 4	192 13 8	192 13 8	14
MARYLEBONE:												
East Division	7,564	4	7	5	52 14 –	46 14 6	64 1 –	34 – –	17 – –	214 9 6	207 13 –	15
West Division	8,052	4	7	5	51 10 –	48 15 –	66 3 –	36 – –	18 – –	220 8 –	220 8 –	16
MIDDLESBROUGH	15,192	24	31	14	166 14 6	80 – –	142 16 –	44 – –	32 7 –	465 17 6	465 17 6	17

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officer's Charges), &c.—*continued.*

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**Hon. William Henry Cross**	590	7 17 6	67 14 9	161 – 2	1 – –	26 5 6	36 17 –	15 – –	315 14 11	415 1 2	4,107	– 2 –
	Frederick Smith, esq.	590	8 5 –	54 18 8	108 13 2	6 2 –	14 8 –	44 13 4	3 5 –	240 5 2	339 11 5	2,925	– 2 4
2	**Thomas Power O'Connor, esq.**	500	2 2 –	19 8 1	33 15 –½	6 10 –	2 10 –	8 1 5	19 19 11	92 6 5½	159 5 6½	2,537	– 1 3
	John Vesey Vesey Fitzgerald, esq.	500	37 11 –	16 14 9	117 2 7	2 15 –	8 10 –	9 13 6	24 10 –	216 16 10	283 15 11	1,347	– 4 2
3	**Ralph Neville, esq.**	530	110 10 –	91 19 2	192 2 10	12 1 6	43 16 –	23 1 7	40 – –	513 11 1	607 14 3	2,721	– 4 6
	John Charles Bigham, esq.	530	58 5 6	117 5 6	234 13 7	11 – –	31 12 –	44 5 7	65 – –	562 2 2	656 5 5	2,655	– 4 11
4	**William Frederic Lawrence, esq.**	590	7 2 6	106 5 10	201 8 7	13 12 –	40 12 6	30 2 2½	21 5 –	420 8 7½	521 12 2½	3,677	– 2 10
	William Benjamin Bouring, esq.	590	78 13 6	97 15 4	139 9 5	11 6 –	60 17 –	73 5 7	- -	461 6 10	562 10 6	2,846	– 3 11
5	**The Right Hon. Baron Henry De Worms.**	560	55 6 6	51 14 4	157 1 5	8 2 –	20 17 6	21 13 9	43 3 –	357 18 6	443 10 11	3,708	– 2 5
	Edward Paull, esq.	560	36 3 –	- -	104 12 2	19 1 –	11 2 6	5 11 4	- -	176 10 –	262 2 6	2,201	– 2 5
6	**Robert Paterson Houston, esq.**	560	100 – –	54 11 6	166 2 10	1 17 6	26 2 –	- -	30 10 –	379 3 10	467 17 9	3,604	– 2 7
	Ellis Jones Griffiths, esq.	560	63 3 –	100 16 6	153 2 4	12 17 –	20 – 10	24 11 5	45 – –	419 11 1	508 5 –	2,479	– 4 1
7	**Sir Reginald Hanson, bart.**	1,920	157 10 –	102 17 6	607 – 1	6 6 –	5 5 –	18 15 5	- -	897 14 –	693 3 4	10,556	– 1 4
	Alban George Henry Gibbs, esq.										693 3 4	9,258	– 1 6
	James Thomson Ritchie, esq.	1,280	- -	7 7 –	288 5 9	- -	16 – –	1 10 –	20 – –	333 2 9	577 9 1	4,207	– 2 9
8	**Fiennes Stanley Wykeham Cornwallis, esq.**	440	3 15 –	49 11 –	330 13 10	28 5 9	18 5 –	8 13 4	96 1 3	535 5 2	611 3 2	2,443	– 5 –
	Thomas Willans Nussey, esq.	440	53 3 –	62 9 –	264 – 11	4 2 6	34 13 –	17 4 9	93 15 –	529 8 2	605 6 2	1,627	– 7 5
9	**Sir William Henry Houldsworth, bart.**	680	52 10 –	14 15 9	228 9 5	- -	33 13 –	– 8 3	- -	329 16 5	346 15 8	—	—
10	**Charles Ernest Schwann, esq.**	590	65 – –	112 16 3	353 15 10	5 13 6	18 13 6	32 19 1	38 10 –	627 8 2	747 4 5	4,258	– 3 6
	Joseph Maghull Yates, esq.	590	9 10 6	65 1 2	468 16 7	10 1 –	13 6 –	23 1 –	17 13 6	607 9 9	727 6 –	3,953	– 3 8
11	**The Right Hon. Sir James Fergusson, bart., G.C.S.I.**	590	- -	80 13 –	388 9 3	6 6 6	12 15 –	100 1 7	45 – –	633 5 4	746 19 7	4,239	3 6
	Charles Prestwich Scott, esq.	590	– 10 6	128 10 7	380 10 11	12 8 6	17 19 11	34 7 2	16 – –	590 7 7	704 1 10	4,129	– 3 5
12	**The Right Hon. Arthur James Balfour.**	650	3 – –	47 9 3	481 12 8	12 14 –	32 3 –	61 16 8	25 – –	663 15 7	774 13 1	5,147	– 3 –
	Joseph Edwin Crawford Munro, esq.	650	103 3 –	100 11 9	369 19 6½	11 1 –	29 2 6	32 6 10½	40 10 6	686 15 2	797 12 9	4,749	– 3 4
13	**Sir Henry Enfield Roscoe, knt.**	620	75 15 6	71 16 8	293 7 11	5 16 –	26 13 –	50 1 10	4 10 –	528 – 11	624 19 5	4,245	– 2 11
	Viscount Emlyn	620	9 7 6	105 11 –	203 19 1	9 19 –	12 1 –	54 13 10½	15 – –	410 11 5½	507 10 –½	4,064	– 2 6
14	**Jacob Bright, esq.**	590	52 17 6	102 18 8	223 11 11	14 16 6	23 18 1	35 3 –	- -	453 5 8	549 12 6	3,924	– 2 10
	Alfred Hopkinson, esq.	590	56 16 6	69 2 6	311 14 10½	13 7 6	17 – –	71 5 9	12 15 –	552 2 1½	648 8 11½	3,776	– 3 5
15	**Edmund Boulnois, esq.**	530	58 16 –	77 14 6	241 18 7	14 14 –	19 11 –	12 6 7	5 – –	430 – 8	530 8 11	3,122	– 3 5
	George Whale, esq.	530	56 3 6	101 – 11	239 4 11	61 2 –	- -	70 3 11	12 – –	539 15 3	647 – –	2,300	– 5 8
16	**Frederick Seager Hunt, esq.**	560	59 17 –	58 12 6	347 – 1	26 8 –	27 18 6	9 13 9	2 10 –	531 19 10	642 3 10	2,913	– 4 5
	John Charles Foulger, esq.	560	5 5 –	40 5 6	265 4 10	14 13 3	25 1 4	18 10 10	5 – –	374 – 9	484 4 9	2,476	– 3 11
17	**Joseph Havelock Wilson, esq.**	770	49 11 –	61 12 –	196 12 –½	27 7 8	13 12 –	40 – 10½	49 6 –	438 1 7	593 7 5	4,691	– 2 6
	William Snowdon Robson, esq.	770	67 14 6	110 1 8	477 16 1	35 6 –	29 7 10	44 15 4	62 11 –	827 12 5	982 18 3	4,062	– 4 10
	Thomas Hugh Bell, esq.	770	137 11 –	56 18 6	372 14 1	27 3 3	17 13 2	42 6 5	- -	654 6 5	809 12 3	3,333	– 4 10

RETURN of Charges made to Candidates at the General Election in 1892, in *England* and *Wales*, by Returning Officers,

NAME OF CITY OR BOROUGH.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
ENGLAND—*continued.*					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
MONMOUTH	7,697	3	18	9	33 13 6	27 6 6	84 – –	40 – –	69 15 –	254 15 –	254 15 –	1
MORPETH	6,963	–	–	–	– –	– –	– –	16 2 –	4 1 –	20 3 –	20 3 –	2
NEWCASTLE-UPON-TYNE	32,117	17	61	53	170 1 9	139 19 2	278 5 –	61 – –	22 12 –	671 17 11	671 17 11	3
NEWCASTLE-UNDER-LYME	8,862	6	18	11	103 19 –	48 – –	90 – –	43 – –	52 8 –	337 7 –	337 7 –	4
NEWINGTON : West Division	7,579	3	10	10	44 14 –	46 16 6	61 19 –	34 – –	17 – –	204 9 6	204 9 6	5
Walworth Division	6,798	3	10	10	44 14 –	45 16 6	60 18 –	32 – –	16 – –	199 8 6	199 8 6	6
NORTHAMPTON	11,180	16	20	19	23 11 –	52 18 –	99 15 –	41 – –	53 16 –	271 – –	271 – –	7
NORWICH	16,623	28	28	8	198 7 2	63 14 –	157 10 –	45 – –	59 7 –	523 18 2	452 4 6	8
NOTTINGHAM : West Division	13,411	30	33	19	89 2 6	53 19 7	154 7 –	42 – –	24 18 6	364 7 7	364 7 7	9
East Division	11,204	22	26	17	76 19 6	47 4 7	126 – –	40 – –	22 2 6	312 6 7	312 6 7	10
South Division	11,010	24	27	16	83 12 4	48 4 1	129 3 –	40 – –	22 2 6	323 1 11	323 1 11	11
OLDHAM	27,929	51	55	52	36 15 –	146 2 4	255 13 6	135 8 –	– –	573 18 10	573 18 10	12
OXFORD	7,476	–	13	7	31 16 –	25 18 6	75 12 –	53 5 –	39 – 2	225 11 8	225 11 8	13
PADDINGTON : North Division	6,396	3	8	6	35 15 –	40 – –	49 7 –	32 – –	15 – –	172 2 –	172 2 –	14
South Division	5,168	–	–	–	– –	– –	– –	24 12 6	– –	24 12 6	24 12 6	15
PENRYN AND FALMOUTH	2,580	3	7	–	61 5 –	39 12 –	34 19 –	25 – –	16 4 –	177 – –	177 – –	16
PETERBOROUGH	4,559	8	8	6	4 9 1	20 13 3	38 17 –	21 – –	15 4 6	100 3 10	100 3 10	17

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officer's Charges), &c.—*continued*.

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**Albert Spicer, esq.**	530	83 8 –	62 19 6	194 11 11	21 4 6	32 – 6	73 4 10	83 14 10	551 4 1	678 11 7	3,430	– 3 11
	Sir George Elliot, bart.	530	24 3 –	94 11 1	279 7 5	14 17 –	35 9 –	81 2 6	30 – –	559 10 –	686 17 6	3,137	– 4 5
2	**Thomas Burt, esq.**	500	5 – –	– –	23 8 6	– –	– –	– –	– –	28 8 6	48 11 6	—	—
3	**Charles Frederick Hamond, esq.**	1,280	111 16 6	188 14 4	568 – 8	25 1 –	50 9 6	41 3 6	55 2 6	1,040 8 –	1,264 7 4	13,823	– 1 10
	John Morley, esq.	1,920	120 18 6	226 11 6	517 6 1	25 9 –	50 14 –	68 15 4	19 10 –	1,033 3 5	748 6 7	10,905	– 1 4
	James Craig, esq.								3 19 –		732 15 5	10,686	– 1 4
4	**William Allen, esq.**	560	85 – –	169 9 2	189 10 7½	26 3 6	52 17 –	35 4 10½	50 7 6	608 12 8	777 6 2	4,024	– 3 10
	Douglas Harry Coghill, esq.	560	205 15 –	127 15 6	118 19 3	26 15 –	25 17 2	14 14 1	– –	519 16 –	688 9 6	2,936	– 4 8
5	**Captain Cecil William Norton**	530	50 – –	72 15 7	174 10 7½	16 10 –	16 10 –	23 18 4½	5 – –	359 4 7	461 9 4	3,421	– 2 8
	George William Tallents, esq.	530	62 – –	106 8 8	304 15 1	12 6 9	9 15 –	34 5 1	4 4 2	533 14 9	635 19 6	2,328	– 5 6
6	**William Saunders, esq.**	500	30 – –	62 9 –	217 15 7	8 6 –	28 15 –	17 15 10	3 10 –	368 11 5	468 5 8	2,514	– 3 9
	Lewis Henry Isaacs, esq.	500	52 10 –	89 16 10	298 11 10½	5 5 –	6 6 –	36 19 5	17 14 6	507 3 7½	606 17 10½	2,218	– 5 6
7	**Henry Labouchere, esq.**	975	100 – –	35 10 –	69 7 5	4 13 –	7 2 6	5 – 9	7 5 7	228 19 3	364 9 3	5,439	– – 8
	Moses Philip Manfield, esq.											5,164	– – 8
	Charles Gustavus Adolphus Drucker, esq.	975	50 – –	34 7 –	149 6 –	4 5 –	17 17 –	17 6 –	40 – –	336 13 6	472 3 6	3,235	– 1 6
	Henry Charles Richards, esq.								23 12 6			3,651	– 1 3
8	**Samuel Hoare, esq.**	800	8 4 –	141 – –	485 13 4	22 3 3	51 16 6	75 8 –	52 – –	836 5 1	986 19 11	7,718	– 2 7
	Jeremiah James Colman, esq.	1,200	162 17 6	155 19 11	439 18 4	28 4 6	44 16 –	31 4 7	84 4 5	947 5 3	1,248 14 11	7,407	– 1 8
	James Bedford, esq.											6,811	– 1 10
9	**Charles Seely, esq.**	710	116 10 –	170 4 9	328 10 3	11 16 –	23 – 6	48 14 4	25 – –	723 15 10	905 19 7	5,610	– 3 3
	Henry Broadhurst, esq.	710	139 13 –	141 11 9	263 13 3	12 7 6	36 19 4	107 6 8	40 – –	741 11 6	923 15 4	5,309	– 3 6
10	**Arnold Morley, esq.**	650	116 18 –	169 6 2	296 9 –	14 3 6	34 11 6	17 15 3	13 – –	662 3 5	818 6 8	4,861	– 3 4
	The Hon. Harold Heneage Finch Hatton	650	55 12 –	123 7 2	393 13 7	15 15 –	22 13 11	33 8 7	30 – –	674 10 3	830 13 7	4,284	– 3 11
11	**Henry Smith Wright, esq.**	650	63 12 6	157 14 –	345 15 8½	23 19 3	38 10 1	16 2 9½	44 – –	689 14 4	851 5 3½	4,570	– 3 9
	John Fletcher Moulton, esq.	650	70 5 –	168 1 9	274 15 –	16 19 –	38 6 –	81 1 5	63 6 4	712 14 6	874 5 5½	4,487	– 3 11
12	**Joshua Milne Cheetham, esq.**	1,695	– –	50 10 6	349 12 11	12 11 –	31 12 6	65 8 4	5 – –	519 15 3	403 7 4	12,619	– – 8
	Right Hon. John Tomlinson Hibbert								5 – –		403 7 4	12,541	– – 8
	Elliott Lees, esq.	1,695	158 – –	108 15 –	426 5 4	46 18 6	29 – –	75 16 1	52 14 6	955 3 11	618 11 8	12,205	– 1 –
	James Mackenzie Maclean, esq.								57 14 6		623 11 8	11,952	– 1 1
13	**Lieut.-Gen. Sir George Tomkyns Chesney, K.C.B.**	530	106 3 –	44 9 3	234 4 9½	21 16 6	30 7 –	12 8 9	23 1 –	472 10 3½	585 6 1½	3,276	– 3 7
	Robinson Souttar, esq.	530	50 – –	87 8 6	137 11 8	5 3 –	24 16 6	29 3 9	– –	334 3 5	446 19 3	3,156	– 2 10
14	**John Aird, esq.**	500	52 10 –	46 5 10	195 18 5	6 10 –	19 11 9	46 13 4	2 2 –	369 11 4	455 12 4	2,591	– 3 6
	Thomas Terrell, esq.	500	25 – –	122 5 8	222 8 9	15 8 6	27 15 –	21 10 3	10 – –	444 8 2	530 9 2	2,281	– 4 8
15	**The Right Hon. Lord Randolph Henry Spencer Churchill.**	470	– –	11 17 –	29 5 6	18 – –	10 3 –	1 19 –	– –	71 4 6	93 17 –	—	—
16	**William George Cavendish Bentinck, esq.**	380	112 7 –	45 7 10	98 – 8	5 9 10	22 4 –	28 16 9	93 17 6	406 3 7	494 13 7	1,218	– 8 1
	Arthur Daniel Serena, esq.	380	56 6 –	12 4 –	95 15 1	10 4 –	13 18 6	26 8 –	114 4 –	328 19 7	417 9 7	880	– 9 6
17	**Alpheus Cleophas Morton, esq.**	440	120 – –	47 6 1	128 7 4	10 7 6	24 2 –	17 7 4	31 – –	378 10 3	428 12 2	2,037	– 4 2
	Robert Purvis, esq.	440	52 10 –	140 17 –	166 1 4	11 8 6	34 – –	24 16 2	67 16 6	497 9 6	547 11 5	1,879	– 5 10

RETURN of Charges made to Candidates at the General Election in 1892, in *England* and *Wales*, by Returning Officers,

NAME OF CITY OR BOROUGH.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
ENGLAND—*continued.*					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
PLYMOUTH	12,431	12	14	12	30 15 10	47 8 –	70 7 –	74 8 –	18 9 10	241 8 8	241 8 8	1
PONTEFRACT	2,518	2	6	4	9 8 –	7 14 6	31 10 –	24 – –	30 6 –	102 18 6	102 18 6	2
PORTSMOUTH	23,237	14	37	33	61 4 –	79 12 1	248 17 –	52 10 –	6 6 –	448 9 1	448 9 1	3
PRESTON	15,959	20	39	37	80 16 3	42 14 1	177 9 –	39 18 –	18 10 8	359 8 –	359 8 –	4
READING	8,438	10	12	7	41 16 7	48 – 9	79 16 –	36 – –	20 9 –	226 2 4	226 2 4	5
ROCHDALE	11,584	10	26	18	30 15 3	52 3 6	128 2 –	63 6 –	9 2 –	283 8 9	283 8 9	6
ROCHESTER	4,211	1	12	10	69 16 2	40 1 6	56 14 –	28 – –	14 6 –	208 17 8	208 17 8	7
ST. GEORGE, HANOVER SQUARE	10,307	–	–	–	– –	10 10 –	– –	8 8 –	9 9 –	28 7 –	28 7 –	8
ST. HELENS	9,370	9	18	13	26 17 10	24 – 2	88 4 –	38 – –	30 6 6	207 8 6	207 8 6	9
ST. PANCRAS: North Division	6,784	5	5	10	72 9 –	25 7 –	60 18 –	32 – –	39 7 –	230 1 –	230 1 –	10
East Division	6,598	5	5	10	74 3 –	25 7 –	60 18 –	32 – –	38 6 –	230 14 –	230 14 –	11
West Division	7,754	5	5	10	74 19 –	28 2 –	61 19 –	34 – –	40 6 –	239 6 –	239 6 –	12
South Division	6,106	5	5	8	61 10 –	23 – –	51 9 –	32 – –	38 6 –	206 5 –	206 5 –	13
SALFORD: North Division	8,238	15	21	28	55 5 4	43 1 5	98 14 –	18 13 4	23 2 1	238 16 2	238 16 2	14
West Division	9,635	16	25	37	47 19 8	49 4 6	115 10 –	18 13 4	23 2 1	254 9 7	254 9 7	15
South Division	9,060	10	22	29	36 13 7	44 12 4	102 18 –	18 13 4	24 3 1	227 – 4	227 – 4	16
SALISBURY	2,709	1	5	4	10 15 6	16 – –	27 6 –	24 – –	30 6 –	108 7 6	108 7 6	17

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officer's Charges), &c.—*continued.*

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**Sir Edward George Clarke, knt., Q.C.**	1,020	12 12 –	155 5 –	531 3 1	6 16 –	147 2 1	127 8 4	65 – –	555 3 3	615 10 5	5,081	– 2 5
	Sir William George Pearce, bart.								89 10 –	579 13 3	640 – 5	5,081	– 2 6
	Charles Harrison, esq.	1,020	119 12 6	165 – 2	434 18 8	56 7 6	57 19 6	28 4 4	60 8 2	491 9 6	551 16 8	4,921	– 2 3
	George Lidgett, esq.								75 – –	506 1 4	566 8 6	4,861	– 2 4
2	**The Hon. Rowland Winn**	380	52 10 –	36 19 –	244 3 2	5 11 –	21 6 –	3 12 3	5 – –	369 1 5	420 10 8	1,132	– 7 5
	Henry Smithson Lee Wilson, esq.	380	60 – –	71 9 –	94 5 3	10 1 –	37 10 –	69 17 5	4 10 –	347 12 8	399 1 11	1,092	– 7 4
3	**John Baker, esq.**	1,515	150 – –	185 4 11	661 14 5	60 18 –	97 17 6	110 15 4	11 – –	644 5 1	756 7 4	9,643	– 1 7
	Walter Owen Clough, esq.								86 9 4	719 14 5	831 16 8	9,448	– 1 9
	The Right Hon. Anthony Evelyn Melbourne Ashley.	1,515	38 17 –	309 1 7½	833 9 –½	54 – 3	122 14 –	144 16 –	90 – –	841 8 11½	953 11 3	9,000	– 2 1
	Sir George Harry Smith Willis, K.C.B.								49 14 10	801 3 9½	913 6 1	9,135	– 2 –
4	**Robert William Hanbury, esq.**	1,155	76 17 6	273 15 3	412 19 1	23 14 6	38 17 6	86 1 –	148 4 6	1,060 9 4	1,300 1 4	8,070	– 1 7
	William Edward Murray Tomlinson, esq.											7,764	– 1 8
	Charles Joseph Weld Blundell, esq.	770	76 5 –	110 11 2	284 19 11	15 2 –	36 13 –	62 14 9	27 16 3	614 2 1	733 18 1	6,182	– 2 4
5	**George William Palmer, esq.**	560	54 12 –	84 11 –	321 16 2	27 – –	39 16 8	28 18 10	– –	556 14 8	669 15 10	3,990	– 3 4
	Charles Townshend Murdoch, esq.	560	79 16 –	70 16 10	311 4 –	16 – –	43 10 11	37 4 –	40 – –	598 11 9	711 12 11	3,700	– 3 10
6	**Thomas Bayley Potter, esq.**	650	– –	128 4 9	52 6 8½	11 14 –	21 15 6	34 16 9	– –	248 17 8½	390 12 1½	5,460	– 1 5
	Clement Molyneux Royds, esq.	650	66 3 –	153 13 11	204 7 6	28 12 6	13 5 –	12 14 8	– –	478 16 7	620 10 11	4,480	– 2 9
7	**Horatio David Davies, esq.**	440	51 1 –	31 16 –	272 3 –	2 17 6	13 1 –	33 – 3	66 18 4	470 17 1	575 16 5	2,119	– 5 5
	Frederick Brunning Maddison, esq.	440	60 – –	63 17 –	231 – 9	22 1 –	16 12 9	27 3 10	95 – –	515 15 4	619 13 8	1,712	– 7 3
8	**The Right Hon. George Joachim Goschen.**	620	50 – –	10 7 6	64 16 6	– –	– –	1 12 –	– –	126 16 –	155 3 –	–	–
9	**Henry Seton Karr, esq.**	590	157 10 –	84 7 9	218 19 2	21 11 –	23 7 3	59 19 10	45 9 7	611 4 7	714 18 10	4,258	– 3 4
	William Ram Kennedy, esq.	590	105 – –	69 4 6	252 9 6	16 15 8	37 9 5	33 – –	30 16 5½	544 15 6½	648 9 9½	4,199	– 3 1
10	**Thomas Henry Bolton, esq.**	500	25 – –	87 11 6	155 15 9	11 17 –	17 13 –	42 12 4	20 – –	360 9 7	437 3 3	2,643	– 3 4
	Edward Robert Pacey Moon, esq.	500	56 11 –	80 4 –	231 6 6	17 2 6	16 – –	46 4 6	20 – –	467 8 6	544 2 2	2,583	– 4 3
	John Leighton, esq.	500	– –	38 18 3	297 6 2	3 8 6	11 – –	2 9 5	23 2 –	376 4 4	452 18 –	35	12 18 10
11	**Robert Grant Webster, esq.**	500	100 – –	78 – 6	237 8 2	13 10 –	20 2 –	32 12 8	20 – –	501 13 4	617 – 4	2,621	– 4 8
	Thomas Eccleston Gibb, esq.	500	31 10 –	58 10 –	319 9 5	19 5 6	13 10 –	19 14 11	18 – –	479 19 10	595 6 10	2,180	– 5 6
12	**Harry Robert Graham, esq.**	530	30 – –	64 13 –	390 3 11	10 14 –	21 12 –	1 5 6	10 – –	528 8 5	648 1 5	2,984	– 4 4
	Harry Lawson Webster Lawson, esq.	530	20 – –	58 19 6	330 – 3	10 18 6	13 10 –	32 – –	10 – –	475 8 3	595 1 3	2,942	– 4 1
13	**Sir Julian Goldsmid, bart.**	500	20 – –	86 8 6	243 4 8	6 8 6	25 4 6	64 13 3	1 6 –	447 5 5	550 7 11	2,470	– 4 5
	Edward John Beale, esq.	500	100 – –	109 9 11	200 4 9	19 2 6	39 3 10	25 6 –	30 – –	523 7 –	626 9 6	2,033	– 6 2
14	**William Henry Holland, esq.**	560	52 4 –	73 6 –	261 3 8	11 18 6	12 8 6	61 11 1	10 – –	482 11 9	601 19 10	3,686	– 3 3
	Arthur A. Baumann, esq.	560	48 13 –	36 4 –	284 4 2	14 6 –	23 2 –	43 18 9	50 – –	500 7 11	619 16 –	3,399	– 3 7
15	**Lees Knowles, esq.**	590	62 9 6	35 16 10	424 6 7	7 16 6	6 11 –	22 17 7	– –	559 18 –	687 2 10	4,152	– 3 4
	Benjamin Armitage, esq.	590	76 2 6	55 8 6	406 4 1	15 15 6	13 14 –	21 18 6	– –	589 3 1	716 7 10	4,112	– 3 6
16	**Sir Henry Hoyle Howorth, K.C.I.E.**	590	22 4 6	49 6 6	372 11 11	8 10 –	15 19 –	1 10 –	5 – –	475 1 11	550 15 5	3,406	– 3 3
	Alexander Forrest, esq.	590	– –	113 17 8	291 3 8½	13 13 –	15 – –	– –	54 12 6	488 6 10½	564 – 3½	3,369	– 3 4
	William Knight Hall, esq.	590	3 15 –	– 7 –	62 14 11	8 10 3	4 7 6	4 8 10	3 – –	87 3 6	162 16 11	553	– 5 11
17	**Edward Henry Hulse, esq.**	380	43 1 –	24 18 6	256 14 10	19 9 –	10 – –	9 12 5	93 9 9	457 5 6	511 9 3	1,374	– 7 5
	William Roger Brown, esq.	380	50 – –	52 1 6	175 – 11	25 19 4	19 10 –	39 8 11	74 – –	436 – 8	490 4 5	1,136	– 8 8

RETURN of Charges made to Candidates at the General Election in 1892, in *England* and *Wales*, by Returning Officers,

NAME OF CITY OR BOROUGH.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
ENGLAND—*continued.*					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
SCARBOROUGH	4,877	6	6	4	11 – 3	21 10 5	40 19 –	14 – –	18 5 –	105 14 8	105 14 8	1
SHEFFIELD :												
Attercliffe Division	11,313	7	7	5	41 9 6	34 1 8	57 15 –	41 – –	25 9 –	199 15 2	199 15 2	2
Brightside Division	10,400	6	7	6	37 6 6	32 5 10	54 12 –	39 – –	24 14 –	187 18 4	187 18 4	3
Central Division	9,728	7	7	6	37 6 6	30 19 10	53 11 –	38 – –	23 4 –	183 1 4	183 1 4	4
Hallam Division	8,561	8	8	6	42 9 6	29 19 10	54 12 –	36 – –	22 4 –	185 5 4	185 5 4	5
Eccleshall Division	9,747	5	6	5	34 9 6	30 9 4	51 9 –	38 – –	23 6 6	177 14 4	177 14 4	6
SHOREDITCH :												
Hoxton Division	8,011	5	11	7	31 6 4	23 10 –	67 4 –	36 – –	43 7 –	201 7 4	201 7 4	7
Haggerston Division	6,351	4	9	9	24 18 8	19 10 –	55 13 –	32 – –	38 6 –	170 7 8	170 7 8	8
SHREWSBURY	4,258	11	11	7	31 12 6	25 15 –	56 14 –	28 – –	19 6 –	161 7 6	161 7 6	9
SOUTHAMPTON	13,717	19	33	25	99 18 5	85 16 8	154 7 –	42 – –	30 19 11	413 2 –	406 16 –	10
SOUTH SHIELDS	13,259	4	18	16	37 8 11	40 6 –	93 15 –	42 – –	13 5 6	226 15 5	226 15 5	11
SOUTHWARK :												
West Division	8,048	4	11	9	74 17 –	57 11 –	70 7 –	36 – –	17 – –	255 15 –	255 15 –	12
Rotherhithe Division	9,638	4	13	13	69 13 6	63 6 –	81 18 –	38 – –	18 – –	270 17 6	270 17 6	13
Bermondsey Division	10,702	4	12	10	74 6 –	65 13 6	77 14 –	39 – –	19 – –	275 13 6	275 13 6	14
STAFFORD	3,409	7	8	6	16 19 8	12 – –	42 – –	26 –	32 11 –	129 10 8	129 10 8	15
STALYBRIDGE	6,703	7	16	12	41 10 3	48 14 8	75 12 –	32 – –	16 – –	213 16 11	213 16 11	16
STOCKPORT	10,577	22	44	6	71 – 10½	70 14 11	194 5 –	39 – –	18 19 8½	394 – 6	394 – 6	17

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officer's Charges), &c.—*continued.*

NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
		Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
	£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
Sir George Reresby Sitwell, bart. -	440	26 6 –	20 16 6	224 2 8	41 12 –	26 1 –	19 15 1	20 – –	378 13 3	431 10 7	2,293	– 3 9
Joshua Rowntree, esq. - - - - -	440	26 – –	19 17 6	156 7 –	34 18 6	39 17 –	24 3 3	17 12 –	318 15 3	371 12 7	2,122	– 3 6
The Hon. Bernard John Seymour Coleridge.	650	50 5 –	142 16 1	166 6 6	7 13 6	19 4 –	31 10 5	20 – –	437 15 6	537 13 1	5,107	– 2 1
George Hill Smith, esq. - - - -	650	86 – –	73 1 –	179 14 7½	5 10 3	18 19 –	32 13 6	9 14 6	405 12 10½	505 10 5½	3,963	– 2 7
The Right Hon. Anthony John Mundella.	620	- -	132 14 6	143 8 11	13 3 8	32 18 –	48 16 7	81 19 8	453 1 4	547 – 6	4,938	– 2 3
Henry Bargrave Finelly Deane, esq. - -	620	3 10 6	108 – –	225 7 3½	7 6 –	35 13 6	71 10 10½	39 3 3	490 11 5	584 10 7	3,661	– 3 2
Charles Edward Howard Vincent, esq., C.B.	590	108 18 –	115 4 4	237 19 –	16 9 6	23 7 –	47 6 2	40 – –	589 4 –	680 14 8	4,474	– 3 1
Robert Cameron, esq. - - - - -	590	52 12 6	112 18 6	181 15 1	31 9 –	19 11 1	52 – 10	20 – –	470 7 –	561 17 8	3,618	– 3 1
Charles Beilby Stuart-Wortley, esq. -	560	105 10 –	84 15 10	180 15 11	4 8 3	20 11 –	87 9 10	48 19 10	532 10 8	625 3 4	4,057	– 3 1
Robert Hammond, esq. - - - -	560	52 10 –	125 – 11	260 5 2	27 1 5	15 11 6	43 12 8	88 – 9	612 2 5	704 15 1	3,414	– 4 2
Sir Ellis Ashmead-Bartlett - - -	590	106 6 –	102 11 –	246 4 –	10 19 9	28 5 4	10 12 –	75 – –	579 18 1	668 15 3	4,536	– 2 11
Robert Eadon Leader, esq. - - - -	590	50 – –	110 18 1	230 1 2	31 4 8	12 2 6	18 15 5	5 5 –	458 6 10	547 4 –	3,696	– 3 –
James Stuart, esq. - - - - -	560	22 10 –	74 6 2	277 12 8	10 10 6	34 – –	25 – 9	10 – –	454 – 1	521 2 6	3,410	– 3 1
The Hon. Claude George Drummond Hay -	560	33 – –	63 13 8	295 19 11	5 1 6	10 5 –	22 18 7	- -	430 18 8	498 1 1	2,114	– 4 9
Alexander Karley Donald, esq. - - -	560	50 – –	8 18 6	68 9 –	- -	4 – –	5 18 –	9 19 1½	147 4 7½	214 7 1½	19	11 5 8
William Randal Cremer, esq. - -	500	- -	49 7 9	134 14 1	8 9 9	13 8 –	11 6 8	8 19 –	226 5 3	311 9 1	2,543	– 2 5
Joseph Thomas Firbank, esq. - - -	500	155 5 –	51 1 2	236 6 11	5 15 –	9 5 8	36 7 6	43 2 1	537 3 4	622 7 2	1,622	– 7 8
Henry David Greene, esq., Q.C. - -	440	105 – –	54 6 9	137 14 9	13 18 –	18 – –	51 17 2	75 – –	455 16 8	536 10 5	1,979	– 5 5
James Brend Batten, esq. - - - -	440	65 – –	75 8 –	185 12 9	12 18 6	23 13 8	42 8 6	100 – –	505 1 5	585 15 2	1,573	– 7 5
Tankerville Chamberlayne, esq. -	710	115 4 –	188 16 3	267 12 10½	10 9 8	65 2 8	45 17 1	74 10 –	767 12 6½	869 6 6½	5,449	– 3 2
Francis Henry Evans, esq. - -	1,065	139 13 –	150 4 3	478 5 9	57 5 –	59 7 9	46 13 3	97 9 10	563 4 4	664 18 4	5,182	– 2 7
Charles Burt, esq. - - - - - -								90 19 –	556 13 6	658 7 6	4,920	– 2 8
Alfred Giles, esq. - - - - - -	710	117 6 6	179 10 2	258 10 8	10 9 6	41 14 6	69 11 4	70 – –	747 2 8	848 16 8	4,734	– 3 7
James Cochran Stevenson, esq. - -	710	100 – –	92 13 10	267 9 9	19 7 6	29 6 –	48 14 8	30 – –	587 11 9	700 19 6	4,965	– 2 10
Henry Herbert Wainright, esq. - - -	710	109 9 –	156 8 6	331 10 5	28 14 –	30 10 6	28 5 2	63 – –	747 17 7	861 5 3	3,958	– 4 4
Richard Knight Causton, esq. - -	560	55 – –	183 10 2	259 6 4	14 4 –	34 14 6	13 1 8	10 –	569 16 8	697 14 2	3,534	– 4 –
Edward Bond, esq. - - - - - -	560	60 – –	76 1 6	226 15 9	7 16 6	26 15 –	54 19 4	32 – –	484 8 1	612 5 7	2,295	– 5 4
John Cumming Macdona, esq. - -	590	50 – –	95 6 –	313 – 6	11 – –	18 10 –	34 15 –	20 – –	542 11 6	678 – 3	3,995	– 3 5
Harold James Glanville, esq. - - -	590	10 – –	167 16 11	187 3 1	10 4 –	25 14 –	24 11 10	- -	425 9 10	560 18 7	2,765	– 4 1
Reuben Vincent Barrow, esq. - -	620	- -	151 – 2	339 6 3½	16 4 –	27 18 1	26 4 7½	6 17 –	567 10 2	705 6 11	4,390	– 3 3
Alfred Lafone, esq. - - - - - -	620	52 10 –	111 10 10	313 7 3	12 19 6	23 6 –	74 17 5	5 – –	593 11 –	731 7 9	3,732	– 3 11
Theodore Frederick Charles Edward Shaw, esq.	410	7 1 –	29 11 10	135 6 8	23 8 6	12 7 –	8 13 1	41 18 6	258 6 7	323 1 11	1,684	– 3 10
Douglas Straight, esq. - - - - -	410	133 8 –	54 8 –	97 8 11	9 13 –	10 5 –	4 – –	97 – –	406 2 11	470 18 3	1,322	– 7 1
Tom Harrop Sidebottom, esq. - -	500	52 10 –	23 – –	401 16 1	- -	5 17 3	- -	- -	483 3 4	590 1 10	3,280	– 3 7
Joshua Macer Wright, esq. - - - -	500	52 10 -	74 15 –	206 1 2	- -	22 9 2	29 7 6	13 11 6	398 14 4	505 12 9	2,943	– 3 5
Joseph Leigh, esq. - - - - -	930	121 3 –	112 2 6	432 15 5	27 6 –	29 12 6	13 10 6	30 – –	398 4 11¼	496 15 1	5,202	– 1 11
Major Martin Andrew Sharp Hume - -								70 – –	438 4 11½	536 15 1	4,876	– 2 2
Louis John Jennings, esq. - - -	930	237 10 –	126 12 –	356 10 8	26 9 6	20 6 –	33 12 3	10 – –	410 10 2½	509 – 4	4,986	– 2 1
The Hon. Patrick Bowes Lyon - - -								10 – –	410 10 2½	509 – 4	4,681	– 2 2

RETURN of Charges made to Candidates at the General Election in 1892, in *England* and *Wales*, by Returning Officers,

NAME OF CITY OR BOROUGH.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee charged by Returning Officer or his Official.	All other Charges of the Returning Officer	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
ENGLAND—*continued.*					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
STOCKTON-ON-TEES	10,422	25	25	10	36 9 2	60 9 1	115 10 –	67 6 –	9 – 5	288 14 8	288 14 8	1
STOKE-UPON-TRENT	10,380	9	13	6	78 15 –	50 2 6	70 7 –	60 – –	43 3 –	302 7 6	300 – –	2
STRAND	11,011	–	–	–	– –	10 10 –	– –	8 8 –	9 9 –	28 7 –	28 7 –	3
SUNDERLAND	22,282	9	41	24	60 1 –	56 – 11	162 15 –	50 – –	53 8 10	382 5 9	382 5 9	4
TAUNTON	2,825	6	6	4	20 9 8	27 17 –	31 10 –	24 – –	7 8 9	111 5 5	111 5 5	5
TOWER HAMLETS:												
Whitechapel Division	5,813	3	8	8	35 3 –	39 8 6	49 7 –	30 – –	14 – –	167 18 6	167 18 6	6
St. George Division	3,755	2	6	3	27 3 –	32 12 –	37 16 –	26 – –	13 – –	136 11 –	136 11 –	7
Limehouse Division	6,456	3	8	5	36 8 –	41 16 6	50 8 –	32 – –	15 – –	175 12 6	175 12 6	8
Mile End Division	5,738	2	8	5	35 3 –	39 18 –	49 7 –	30 – –	14 – –	168 8 –	168 8 –	9
Stepney Division	6,069	3	9	9	39 19 –	42 19 –	55 13 –	32 – –	15 – –	185 11 –	185 11 –	10
Bow and Bromley Division	10,687	3	14	12	62 9 –	62 – –	82 17 –	39 – –	19 – –	265 6 –	265 6 –	11
Poplar Division	10,348	5	14	12	62 9 –	61 16 –	82 17 –	39 – –	19 – –	265 2 –	265 2 –	12
TYNEMOUTH	7,300	6	13	13	23 8 5	31 10 –	76 13 –	34 – –	40 6 –	205 17 5	205 17 5	13
WAKEFIELD	5,274	8	9	5	17 5 4	19 16 –	46 4 –	28 – –	10 4 –	121 9 4	121 9 4	14
WALSALL	11,915	24	24	9	37 11 2	47 11 6	115 10 –	40 – –	26 6 –	266 18 8	266 18 8	15
WANDSWORTH	14,936	8	27	18	84 10 –	106 15 –	149 2 –	43 – –	24 1 –	407 8 –	407 8 –	16
WARRINGTON	7,906	12	22	9	24 19 10	29 – 6	100 16 –	36 – –	37 3 –	227 19 4	192 16 4	17
WARWICK AND LEAMINGTON	5,669	–	–	–	– –	– –	– –	9 9 –	2 5 –	11 14 –	11 14 –	18

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officer's Charges), &c.—*continued.*

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**Thomas Wrightson, esq.**	620	83 3 9	38 14 6	386 14 10	34 19 –	41 5 6	35 2 5	- -	620 – –	764 7 4	4,788	– 3 2
	Sir Horace Davey	620	- -	153 7 1	380 4 10	21 3 6	43 10 2	21 9 11	107 3 8	726 19 2	871 6 6	4,477	– 3 11
2	**George Granville Leveson Gower, esq.**	620	75 – –	92 – 6	126 19 7	14 12 6	23 14 –	48 2 3	40 2 2	420 11 –	570 11 –	4,629	– 2 6
	Sampson Waters, esq.	620	- -	- -	- -	No return of expenses sent in		- -	- -	- -	150 – –	2,846	– 1 1
3	**The Hon. William Frederick Danvers Smith.**	650	52 10 –	10 7 6	63 11 3	- -	- -	1 7 –	- -	127 15 9	156 2 9	—	—
4	**Samuel Storey, esq.**	1,470	164 5 –	180 6 10	300 6 9	45 2 –	45 13 6	41 3 10	40 – –	816 17 11	1,008 – 10	9,711	– 1 –
	Edward Temperley Gourley, esq.											9,554	– 1 1
	The Hon. Frederick William Lambton	1,470	334 13 –	238 11 5	522 6 8	31 10 –	162 18 5	134 18 8	83 – –	1,507 18 2	1,699 1 –	8,394	– 2 –
	John Staplyton Grey Pemberton, esq.											8,002	– 2 1
5	**The Hon. Alfred Percy Allsopp**	380	106 6 –	40 9 3	93 18 6	9 18 –	6 2 –	20 13 2	69 4 1	346 11 –	402 3 8½	1,402	– 5 9
	Henry Hewitt Bridgman, esq.	380	56 6 –	30 1 –	118 14 1	18 2 6	9 – –	6 17 8	47 10 9	286 12 –	342 4 8½	921	– 7 5
6	**Samuel Montagu, esq.**	470	- -	71 7 6	369 15 5	9 19 6	3 3 –	5 8 11	19 14 3	479 8 7	563 7 10	2,327	– 4 10
	Col. The Hon. William le Poer Trench	470	52 10 –	117 12 8	233 1 2	11 18 6	23 – –	30 6 11	30 – –	498 9 3	582 8 6	1,800	– 6 6
7	**John Williams Benn, esq.**	410	- -	90 11 6	182 17 10	12 2 6	19 6 3	6 8 3	95 15 6	407 1 10	475 7 4	1,661	– 5 9
	The Right Hon. Charles Thomson Ritchie	410	105 – –	56 5 6	190 1 5	4 5 –	17 14 6	12 10 –	10 – –	395 16 5	464 1 11	1,263	– 7 4
8	**John Stewart Wallace, esq.**	500	52 10 –	67 11 4	226 6 2	14 5 –	17 17 –	8 2 9	60 – –	446 12 3	534 8 6	2,475	– 4 4
	Harry Simon Samuel, esq.	500	- -	102 4 10	300 6 4	12 7 –	26 16 –	52 16 4	- -	494 10 6	582 6 9	2,305	– 5 1
9	**Spencer Charrington, esq.**	470	50 – –	63 5 8	290 11 2	1 1 –	19 11 –	8 14 8	35 – –	468 3 6	552 7 6	2,204	– 5 –
	James Haysman, esq.	470	100 – –	42 5 6	183 – 3	11 19 6	8 8 -	2 3 7	22 – –	369 16 10	454 – 10	1,931	– 4 8
10	**Frederick Wootton Isaacson, esq.**	500	52 10 –	63 19 6	264 15 4	4 6 –	17 6 –	8 16 3	4 15 6	416 8 7	509 4 1	2,292	– 4 5
	Benjamin Thomas Lindsay Thomson, esq.	500	50 – –	75 2 6	219 14 7	3 6 –	19 10 –	21 10 1	35 15 6	424 18 8	517 14 2	2,203	– 4 8
11	**John Archibald Murray Macdonald, esq.**	620	21 – –	14 15 6	164 10 1	9 12 –	30 – –	4 10 8	6 18 2	251 6 5	383 19 5	4,072	– 1 11
	Sir John Charles Ready Colomb, K.C.M.G.	620	- -	118 1 6	366 7 8	9 19 6	44 16 6	- -	29 18 –	569 3 2	701 16 2	3,649	– 3 10
12	**Sydney Charles Buxton, esq.**	620	25 – –	82 14 6	354 14 8	6 11 –	16 7 6	20 10 3	25 – –	530 17 11	663 8 11	5,007	– 2 8
	Lieut. Col. Alfred Cholmley Earle Welby	620	- -	79 12 –	310 1 2	4 2 6	18 5 –	18 5 1	10 – -	440 5 9	572 16 9	2,975	– 3 10
13	**Richard Sims Donkin, esq.**	530	25 14 6	153 1 –	263 16 1	20 3 6	20 17 –	42 9 11	3 3 –	529 5 –	632 3 9	3,121	– 4 1
	James Annand, esq.	530	106 – –	86 19 10	247 11 –	16 9 –	12 15 6	58 19 2	5 – –	533 14 6	636 13 2	2,783	– 4 7
14	**Albany Hawke Charlesworth, esq.**	470	5 10 –	51 3 –	344 5 9	27 18 –	12 18 6	7 13 2	32 15 –	482 3 5	542 18 1	2,582	– 4 2
	Thomas Young Strachan, esq.	470	54 10 –	67 19 7	194 16 1	21 14 6	10 5 –	14 10 5	49 16 –	413 11 7	474 6 3	2,178	– 4 4
15	**Frank James, esq.**	650	1 15 –	124 10 –	391 6 –	44 9 –	31 16 6	53 11 10	12 10 –	659 18 4	793 7 8	5,226	– 3 –
	Edward Thomas Holden, esq.	650	11 7 –	139 3 6	325 12 10½	38 3 6	40 – –	90 19 10½	14 – 10	659 7 7	792 16 11	4,989	– 3 2
16	**Henry Kimber, esq.**	740	112 1 6	212 – 4	285 1 11	27 9 –	42 7 4	52 14 10	34 14 8	766 9 7	970 3 7	5,913	– 3 3
	William Montgomery Crook, esq.	740	57 10 –	29 12 –	182 15 –	37 4 –	20 9 6	8 10 10	5 3 8	341 5 –	544 19 –	3,690	– 2 11
17	**Robert Pierpoint, esq.**	530	136 – –	102 5 6	252 6 10	4 12 6	10 11 6	15 15 9	1 13 11	523 6 –	619 14 3	3,843	– 3 3
	Arthur Houston, esq., Q.C.	530	111 5 –	56 –	290 4 3	24 – –	12 11 –	24 13 6	88 5 –	606 18 9	703 6 10	3,258	– 4 4
18	**The Right Hon. Arthur Wellesley Peel**	470	- -	- -	12 16 –	- -	- -	2 2 5	1 12 6	16 10 11	28 4 11	—	—

RETURN of Charges made to Candidates at the General Election in 1892, in *England* and *Wales*, by Returning Officers,

NAME OF CITY OR BOROUGH.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
ENGLAND—*continued.*					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
WEDNESBURY	11,201	25	25	22	39 10 –	75 – 10	123 10 6	50 – –	18 14 6	306 15 10	306 15 10	1
WEST BROMWICH	9,174	24	24	22	42 5 –	39 12 10	111 6 –	38 – –	33 4 9	264 8 7	264 8 6	2
WEST HAM: North Division	13,334	6	17	3	25 5 6	40 19 3	102 18 –	42 – –	29 6 –	240 8 9	240 8 9	3
South Division	15,548	7	20	7	19 – 9	47 16 5	120 15 –	44 – –	31 6 –	262 18 2	262 18 2	4
WESTMINSTER	7,971	7	5	3	32 10 –	51 14 –	59 16 –	38 – –	23 16 –	205 16 –	205 16 –	5
WHITEHAVEN	2,700	5	7	3	6 11 –	13 12 –	35 14 –	24 – –	18 6 –	98 3 –	98 3 –	6
WIGAN	7,390	10	11	7	51 5 1	31 19 5	74 11 –	32 – –	15 16 –	205 11 6	205 11 6	7
WINCHESTER	2,393	–	5	3	20 6 10	9 1 3	27 6 –	21 – –	24 17 9	102 11 10	102 11 10	8
WINDSOR	2,823	–	–	–	– –	– –	– –	4 16 –	12 10 –	17 6 –	17 6 –	9
WOLVERHAMPTON: West Division	9,424	–	12	24	– –	39 13 8	110 5 –	38 – –	26 5 7	214 4 3	214 4 3	10
East Division	8,359	–	–	–	– –	6 11 –	– –	7 17 6	8 3 –	22 11 6	22 11 6	11
South Division	8,752	–	–	–	– –	7 2 –	– –	7 7 –	7 12 –	22 1 –	22 1 –	12
WOOLWICH	12,347	16	19	14	118 – –	49 3 –	114 9 –	41 – –	50 6 –	372 18 –	372 18 –	13
WORCESTER	6,999	13	15	8	* 68 7	57 – 6	79 16 –	32 – –	† 26 10 –	263 13 6	260 3 6	14
YORK	11,005	18	26	18	103 5 9	70 10 –	131 5 –	40 – –	21 – –	366 – 9	366 – 9	15
TOTAL BOROUGHS—ENGLAND	1,967,196	1,887	3,131	2,181	10,256 1 1½	8,547 17 8½	16,766 7 8	7,033 10 2	4,554 2 2½	47,157 18 10½	46,920 13 7½	16

* Including 55 compartments, and also the amount paid for service of special constables as agreed by the candidates.

† Including an extra charge of 10*l.* 10*s.* for special Sunday work necessitated by the holding of the poll on the Monday in deference to express desire of candidates.

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officers' Charges), &c.—*continued.*

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**Wilson Lloyd, esq.**	650	63 13 –	77 12 8	398 17 3	18 11 6	18 5 6	44 10 5	25 – –	646 10 4	799 18 3	4,986	– 3 3
	The Hon. Philip James Stanhope	650	131 5 –	123 9 –	254 3 7	61 14 6	17 15 –	19 13 3	50 10 3	658 10 7	811 18 6	4,926	– 3 4
2	**Ernest Spencer, esq.**	590	52 10 –	78 1 6	362 11 2	16 9 6	8 11 –	57 14 4	60 – –	635 17 6	768 1 9	4,474	– 3 5
	Thomas Lee Roberts, esq.	590	63 – –	117 9 4	341 9 4	13 16 1	7 15 –	30 8 10	87 – –	660 18 7	793 2 10	3,429	– 4 8
3	**Thomas Newcomen Archibald Grove, esq.**	710	2 12 6	141 18 6	328 1 10	8 2 6	29 6 –	44 15 1½	25 – –	579 16 5½	700 – 9½	4,976	– 2 10
	James Forrest Fulton, esq.	710	62 1 6	150 9 5	385 12 5	18 – 6	38 2 6	53 14 7	11 6 –	719 6 11	839 11 4	4,943	– 3 5
4	**James Keir Hardie, esq.**	770	– –	9 9 4	89 9 9	3 16 6	11 12 –	1 2 5½	50 – –	165 10 –½	296 19 1½	5,268	– 1 2
	Major George Edward Banes	770	31 10 –	188 14 –	288 14 6	4 10 –	40 16 –	‡ 55 17 –	25 19 10	636 1 4	767 10 5	4,036	– 3 10
5	**William Lehman Ashmead Bartlett Burdett-Coutts, esq.**	530	109 4 –	80 17 –	287 5 7	14 13 6	2 2 –	33 1 1	– –	527 3 2	630 1 2	3,548	– 3 7
	Leifchild Stratten Jones, esq.	530	3 13 10	76 11 7	213 15 7½	14 3 6	23 5 –	46 2 8½	– –	377 12 3	480 10 3	1,916	– 5 –
6	**Thomas Shepherd Little, esq.**	380	40 – –	13 4 –	94 5 8	10 7 –	7 11 –	6 7 5	12 13 –	184 8 1	233 9 7	1,306	– 3 7
	Sir James Bain	380	52 10 –	16 2 –	131 5 5	10 7 –	17 12 6	5 4 1	3 3 –	236 4 –	285 5 6	1,088	– 5 3
7	**Sir Francis Sharp Powell, bart.**	530	40 – –	113 – 8	297 15 7	24 7 2	16 10 –	33 9 2	25 – –	550 2 7	652 18 4	3,422	– 3 10
	Thomas Aspinall, esq.	530	150 – –	72 10 10	187 4 3	12 6 –	20 18 –	45 3 1	76 – –	564 2 2	666 17 11	3,312	– 4 –
8	**William Henry Myers, esq.**	380	105 – –	53 11 –	133 17 10	29 18 6	19 18 –	24 13 6	145 5 8	512 4 6	563 10 5	1,213	– 9 3
	Charles Willie Mathews, esq.	380	120 – –	25 11 10	79 4 2	7 15 –	30 13 5	5 12 2	72 9 11½	341 6 6½	392 12 5½	859	– 9 2
9	**Francis Tress Barry, esq.**	380	52 10 –	14 1 6	46 7 10	5 8 9	5 17 6	6 16 5	– –	131 2 –	148 8 –	—	—
10	**Sir Alfred Hickman**	590	§ 82 – –	51 12 6	380 – –	17 19 9	30 14 –	24 6 9	28 – –	614 13 –	721 15 2	4,772	– 3 –
	Sir William Chichele Plowden, K.C.S.I.	590	§ 125 4 –	96 18 4	250 5 5	36 16 9	38 13 –	40 – 5	91 – –	678 17 11	786 – –	3,656	– 4 4
11	**The Right Hon. Henry Hartley Fowler**	560	52 10 –	6 – –	14 7 9	3 12 6	1 5 –	30 13 –	– –	108 8 3	130 19 9	—	—
12	**The Right Hon. Charles Pelham Villiers.**	560	45 – –	7 7 9	21 3 4	– –	2 17 6	11 4 –	– –	87 12 7	109 13 7	—	—
13	**Colonel Edwin Hughes**	680	14 14 –	80 8 –	248 1 5	15 19 –	11 11 –	– –	– –	370 13 5	557 2 5	5,992	– 1 10
	Benjamin Jones, esq.	680	3 13 6	42 19 6	239 16 4	6 2 –	8 – 6	11 17 4	12 – –	324 9 2	510 18 2	4,100	– 2 6
14	**The Hon. George Higginson Allsopp**	500	32 11 –	55 13 9	327 1 –	3 15 6	55 13 6	20 3 9	19 2 6	514 1 –	601 18 10	3,353	– 3 7
	William Esme Howard, esq.	500	70 4 6	78 4 6	212 1 2	7 2 6	25 3 –	64 17 2	35 – –	492 12 10	580 10 8	2,540	– 4 7
	Joseph Thomas Rushton, esq.	500	– –	– –	8 2 –	– –	– –	1 7 6	– –	9 9 6	93 17 4	79	1 3 9
15	**John George Butcher, esq.**	650	121 11 6	137 8 6	303 4 7	21 13 9	33 6 –	29 10 7	90 – –	736 14 11	858 15 2	5,076	– 3 5
	Frank Lockwood, esq., Q.C.	975	162 1 6	225 10 6	308 19 9	27 4 6	74 10 –	50 14 3	75 – –	1,009 – 6	1,253 1 –	5,030	– 2 6
	Alfred Edward Pease, esq.								85 – –			4,846	– 2 8
16	Number of Members - - 226 Number of Candidates - - 439	254,430	24,900 6 1	35,154 18 11	104,460 1 7½	6,285 9 6	10,930 – 3	13,768 12 6	15,176 3 10½	210,675 12 9	257,596 6 4½	1,657,069	– 3 –

‡ Includes postage and telegrams. Amounts not separated.

§ Inclusive of election agent's fee.

RETURN of Charges made to Candidates at the General Election in 1892, in *England* and *Wales*, by Returning Officers,

NAME OF CITY OR BOROUGH.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
WALES:					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
CARDIFF DISTRICT	16,386	29	12	9	57 18 –	58 7 –	144 7 6	60 – –	32 19 3	353 11 9	353 11 9	1
CARMARTHEN DISTRICT	5,289	2	10	7	31 10 –	53 13 –	91 16 4	34 – –	15 – –	225 19 4	218 – 4	2
CARNARVON DISTRICT	4,723	10	10	6	6 13 –	9 4 8	56 8 5	20 – –	40 9 6	132 15 7	132 15 7	3
DENBIGH DISTRICT	3,521	8	9	3	12 16 6	15 1 6	49 2 –	28 – –	56 10 2	161 10 2	161 10 2	4
FLINT DISTRICT	3,710	10	11	5	38 10 –	28 19 7	68 18 2	25 – –	42 10 –	203 17 9	203 17 9	5
MERTHYR TYDFIL	17,271	4	37	21	124 13 –	104 13 –	176 8 –	45 – –	30 4 –	480 18 –	480 18 –	6
MONTGOMERY DISTRICT	2,936	6	10	4	57 7 6	55 12 –	80 12 –	29 4 –	12 – –	234 15 6	181 5 –	7
PEMBROKE AND HAVERFORDWEST DISTRICT.	5,980	9	16	2	26 19 –	38 8 6	87 5 –	34 – –	39 12 6	226 5 –	226 5 –	8
SWANSEA :												
Town Division	8,447	8	10	4	48 10 –	46 15 –	51 9 –	36 – –	23 6 –	206 – –	206 – –	9
District Division	10,047	10	16	9	75 11 4	76 4 –	84 19 –	48 – –	28 8 –	313 2 4	313 2 4	10
TOTAL BOROUGHS—WALES	78,810	96	141	70	480 8 4	486 18 3	891 5 5	359 4 –	320 19 5	2,538 15 5	2,477 5 11	
UNIVERSITIES:												
UNIVERSITY OF OXFORD*	6,011	–	–	–	- -	- -	- -	- -	- -	- -	- -	11
UNIVERSITY OF CAMBRIDGE	6,667	–	–	–	- -	6 – –	- -	8 8 –	- -	14 8 –	14 8 –	12
UNIVERSITY OF LONDON	3,388	–	–	–	- -	†2 19 –	- -	- -	- -	2 19 –	2 19 –	13
TOTAL UNIVERSITIES	16,066	–	–	–	- -	8 19 –	- -	8 8 –	- -	17 7 -	17 7 –	

* No expenses or payments of any kind.

† Cost of advertising only.

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officers' Charges), &c.—*continued.*

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**Sir Edward James Reed, K.C.B.** -	800	63 2 6	83 12 6	549 10 8	21 10 6	49 5 –	22 3 5	92 15 10	882 – 5	1,058 16 3	7,226	– 2 11
	John Gunn, esq. - - - - - -	800	16 5 6	200 5 9	397 8 3	21 14 6	55 12 –	56 12 10	25 – –	772 18 10	949 14 9	6,540	– 2 11
2	**Major Evan Rowland Jones** - -	470	64 11 4	52 18 –	208 13 –	7 – –	24 17 –	2 3 6	58 7 10	418 10 8	527 10 10	2,412	– 4 4
	Sir John Jones Jenkins, knt. - - -	470	158 14 6	88 17 6	178 – 8	5 5 -	21 18 -	17 3 –	85 – –	554 18 8	663 18 10	2,187	– 6 1
3	**David Lloyd George, esq.** - - -	440	1 1 –	31 10 6	152 7 9½	16 10 3	25 – –	35 18 2	50 18 –	313 5 8½	379 13 6½	2,154	– 3 6
	Sir John Henry Puleston, knt. - - -	440	- -	61 14 3	264 – 11	16 14 6	5 5 –	25 4 9	56 – –	428 19 5	495 7 2	1,958	– 5 1
4	**The Hon. George Thomas Kenyon** -	410	100 – –	47 17 6	186 8 –	10 1 6	10 13 6	50 2 3	98 – –	503 2 9	583 17 10	1,664	– 7 –
	Thomas Howell Williams, esq. - - -	410	52 10 –	63 12 6	230 1 4	14 13 –	14 14 6	9 12 11	80 18 –	466 2 3	546 17 4	1,566	– 7 –
5	**John Herbert Lewis, esq.** - - -	410	- -	62 5 –	140 16 4	21 15 8	15 15 –	125 2 6	55 – –	420 14 6	522 13 4	1,883	– 5 7
	Philip Pennant Pennant, esq. - - -	410	- -	93 2 –	133 8 8	9 2 9	13 12 6	39 9 5	32 – –	320 15 4	422 14 3	1,524	– 5 7
6	**David Alfred Thomas, esq.** - - -	830	140 – –	252 12 7	290 8 1	25 12 –	19 7 8	31 10 9	7 – –	766 11 1	926 17 1	11,948	– 1 7
	William Pritchard Morgan, esq. -	830	200 9 4	121 – 10	130 6 4	11 8 1	10 2 –	59 5 11	83 – –	615 12 6	775 18 6	11,756	– 1 4
	Benjamin Francis-Williams, esq., Q.C. -	830	117 2 6	167 2 6	227 9 9	13 18 10	26 4 –	- -	14 11 9	566 9 4	726 15 4	2,304	– 6 4
7	**Sir Pryce Pryce Jones, knt.** - -	380	105 – –	13 10 6	182 9 4	6 15 –	25 5 –	28 5 2	38 14 6	399 19 6	490 12 –	1,406	– 7 –
	The Hon. Frederick Stephen Archibald Hanbury-Tracey.	380	52 10 –	15 6 10	117 8 –	15 12 –	23 3 –	2 13 8	55 – –	281 13 6	372 6 –	1,288	– 5 10
8	**Charles Francis Egerton Allen, esq.** -	470	80 12 6	17 19 –	101 10 4	8 9 6	24 5 6	16 15 10	38 15 8	288 8 4	401 10 10	2,580	– 3 1
	General John Wimburn Laurie - - -	470	85 10 –	52 2 –	101 7 6½	12 7 9	34 3 –	31 – 10½	74 5 –	390 16 2	503 18 8	2,385	– 4 3
9	**Robert John Dickson Burnie, esq.** -	560	24 4 6	43 – –	175 2 4	13 2 6	22 16 6	15 4 9½	2 15 –	296 5 7½	399 5 7½	3,733	– 2 2
	Sir John Talbot Dillwyn Llewelyn, bart. -	560	63 – –	58 1 5	250 13 9	16 19 –	20 15 –	29 16 –	5 13 6	444 18 8	547 18 8	3,011	– 3 8
10	**Sir Henry Hussey Vivian, bart.** -	620	203 18 6	4 – 6	156 11 6	7 15 6	8 7 –	15 2 1	1 19 –	397 14 1	554 5 3	5,959	– 1 10
	Herbert Monger, esq. - - - - -	620	2 1 –	35 15 –	189 7 5	1 1 –	2 2 –	1 8 –	100 – –	331 14 5	488 5 7	933	– 10 6
	Number of Members - - 11 Number of Candidates - - 21	11,610	1,530 13 2	1,566 6 8	4,363 10 –	277 8 10	453 3 2	614 15 10	1,055 14 1	9,861 11 9	12,338 17 8	76,417	– 3 3
11	**The Right Hon. Sir John Robert Mowbray, bart., D.C.L.**	500	—	—	—	—	—	—	—	—	—	—	—
	John Gilbert Talbot, esq., D.C.L. -	500	—	—	—	—	—	—	—	—	—	—	—
12	**Professor Richard Claverhouse Jebb**	500	10 10 –	- -	29 7 –	– 16 3	- -	- -	- -	40 13 3	47 17 3	—	—
	The Right Hon. Sir John Eldon Gorst, knt.	500	10 10 –	- -	31 16 –	– 16 3	- -	- -	- -	43 2 3	50 6 3	—	—
13	**Sir John Lubbock, bart., D.C.L., F.R.S.**	410	- -	4 10 –	47 1 5	- -	- -	– 10 –	- -	52 1 5	55 – 5	—	—
	Number of Members - - 5 Number of Candidates - - 5	2,410	21 – –	4 10 –	108 4 5	1 12 6	- -	– 10 –	- -	135 16 11	153 3 11	—	—

RETURN of Charges made to Candidates at the General Election in 1892, in *England* and *Wales*, by Returning Officers

SUMMARY.

	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
ENGLAND:		*	*	*	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
COUNTIES	2,555,617	4,791	6,142	5,250	18,426 15 3	15,117 2 10	45,235 4 –	11,089 19 –	8,372 8 –	98,241 9 1	97,795 13 6	1
BOROUGHS	1,967,196	1,887	3,131	2,181	10,256 1 1½	8,547 17 8½	16,766 7 8	7,033 10 2	4,554 2 2½	47,157 18 10½	46,920 13 7½	2
UNIVERSITIES	16,066	–	–	–	– –	8 19 –	– –	8 8 –	– –	17 7 –	17 7 –	3
TOTAL, ENGLAND	4,538,879	6,678	9,273	7,431	28,682 16 4½	23,673 19 6½	62,001 11 8	18,131 17 2	12,926 10 2½	145,416 14 11½	144,733 14 1½	4
WALES:												
COUNTIES	191,548	403	458	388	1,085 1 11	976 – 10	3,509 10 1	765 8 –	883 13 4	7,219 14 2	6,954 14 7	5
BOROUGHS	78,810	96	141	70	480 8 4	486 18 3	891 5 5	359 4 –	320 19 5	2,538 15 5	2,477 5 11	6
TOTAL, WALES	270,358	499	599	458	1,565 10 3	1,462 19 1	4,400 15 6	1,124 12 –	1,204 12 9	9,758 9 7	9,432 – 6	7
GRAND TOTAL FOR ENGLAND AND WALES	4,809,237	7,177	9,872	7,889	30,248 6 7½	25,136 18 7½	66,402 7 2	19,256 9 2	14,131 2 11½	155,175 4 6½	154,165 14 7½	8

specifying the Total Expenses of each Candidate (being exclusive and inclusive of Returning Officers' Charges), &c.—*continued.*

SUMMARY.

12. Numbers of Members and Candidates.		Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
Number of Members.	Number of Candidates.		Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
		13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
234	457	553,020	118,166 16 8	46,689 11 –½	154,000 13 11½	9,736 17 3	14,449 10 11½	34,805 11 6	22,796 2 11	400,645 4 3½	498,440 17 9½	1,883,055	– 5 3
226	439	254,430	24,900 6 1	35,154 18 11	104,460 1 7½	6,285 9 6	10,930 – 3	13,768 12 6	15,176 3 10½	210,675 12 9	257,596 6 4½	1,657,069	– 3 –
5	5	2,410	21 – –	4 10 –	108 4 5	1 12 6	– –	– 10 –	– –	135 16 11	153 3 11	—	—
465	901	809,860	143,088 2 9	81,848 19 11½	258,569 – –	16,023 19 3	25,379 11 2½	48,574 14 –	37,972 6 9½	611,456 13 11½	756,190 8 1	3,540,124	– 4 2
19	36	42,720	7,713 1 3	2,800 17 7	6,513 9 8	342 13 4	694 1 4	1,741 19 2½	1,298 4 9	21,104 7 1½	28,059 1 8½	109,314	– 5 –
11	21	11,610	1,530 13 2	1,566 6 8	4,363 10 –	277 8 10	453 3 2	614 15 10	1,055 14 1	9,861 11 9	12,338 17 8	76,417	– 3 3
30	57	54,330	9,243 14 5	4,367 4 3	10,876 19 8	620 2 2	1,147 4 6	2,356 15 –½	2,353 18 10	30,965 18 10½	40,397 19 4½	185,731	– 4 3
495	958	864,190	152,331 17 2	86,216 4 2½	269,445 19 8	16,644 1 5	26,526 15 8½	50,931 9 –½	40,326 5 7½	642,422 12 10	796,588 7 5½	3,725,855	– 4 2

SCOTLAND.

RETURN of Charges made to Candidates at the General Election in 1892, in *Scotland*, by Returning Officers, specifying the "The Corrupt and Illegal Practices Act, 1883,"

COUNTIES.

NAME OF COUNTY AND DIVISION OF COUNTY.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee Charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	Total.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
SCOTLAND:					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
ABERDEEN:												
East Division	11,803	22	22	20	50 18 3	60 5 2	419 14 3	23 12 –	1 15 –	556 4 8	556 4 8	1
West Division	10,027	17	17	13	48 13 3	52 17 4	261 16 10	28 17 –	1 15 –	393 19 5	393 19 5	2
ARGYLL	9,874	30	32	28	35 17 4	38 14 3	458 7 9	29 5 –	12 4 3	574 8 7	574 8 7	3
AYR:												
North Division	12,261	17	30	29	44 13 9	44 1 11	253 12 3	27 – –	14 12 1	384 – –	384 – –	4
South Division	14,912	35	42	41	80 10 –	53 12 –	366 12 9	29 – –	15 5 11	545 – 8	545 – 8	5
BANFF	7,185	14	21	12	15 12 2	56 18 7	252 – –	12 12 –	14 19 6	352 2 3	352 2 3	6
BERWICK	5,644	17	19	17	24 9 –	29 16 10	157 14 7	9 – –	36 16 11	257 17 4	257 17 4	7
BUTE	3,195	9	11	10	17 1 6	26 3 6	91 – 6	26 – –	3 10 –	163 15 6	163 15 6	8
CAITHNESS	3,936	10	10	10	8 12 6	13 10 9	44 – –	6 – –	19 – 6	91 3 8	91 3 9	9
CLACKMANNAN AND KINROSS	7,535	10	16	14	25 7 6	34 12 10	113 17 6	12 – –	38 13 –	224 10 10	224 10 10	10
DUMBARTON	11,789	10	32	31	66 10 6	66 11 1	235 5 2	18 – –	34 3 –	420 9 9	420 9 9	11
DUMFRIES	9,229	16	23	15	28 19 6	31 15 6	170 – –	27 3 –	17 – –	274 18 –	274 18 –	12
EDINBURGH	13,234	14	26	25	52 – –	47 – 1	128 2 –	– –	68 1 6	295 3 7	295 3 7	13

SCOTLAND.

TOTAL EXPENSES of each CANDIDATE (both exclusive and inclusive of RETURNING OFFICER'S CHARGES) delivered to the RETURNING OFFICER pursuant to and the Number of VOTES Polled for each CANDIDATE.

COUNTIES.

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postages, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**Peter Esslemont, esq.**	1,250	105 10 2	21 – –	125 11 4	3 18 2	2 5 4	21 9 6	44 9 –	324 3 6	602 5 10	5,116	– 2 4
	Colonel Russell	1,250	153 6 –	158 – 5	430 8 9	11 4 11	8 16 6	99 2 5	70 – –	930 19 –	1,209 1 4	[3,492	– 6 11
2	**Dr. Robert Farquharson**	1,190	80 15 –	14 8 –	91 4 8	10 17 2	5 6 –	18 12 –	22 2 10	243 5 8	440 5 4	3,720	– 2 4
	Sir A. H. Grant, bart.	1,190	215 9 11	93 8 11	297 18 9	12 7 2	15 1 6	68 13 7	20 11 6	723 11 4	920 11 1	3,640	– 5 1
3	**Donald H. Macfarlane, esq.**	1,130	382 5 6	21 6 1	138 8 1½	15 11 3	– –	90 17 6	4 10 –	652 18 5½	940 2 9	3,666	– 5 1
	Colonel J. W. Malcolm	1,130	595 19 7	134 16 8	164 12 4	14 19 6	25 17 –	268 1 11	35 15 –	1,240 2 –	1,527 6 3½	3,586	– 8 6
4	**Hon. T. H. A. E. Cochrane**	1,310	657 17 –	93 19 6	311 8 9	13 19 2	29 16 6	182 19 1	15 10 6	1,305 10 6	1,497 10 6	5,346	– 5 7½
	Sir William Wedderburn, bart.	1,310	563 – –	65 8 6	199 5 –	– –	41 7 2	60 9 –	50 – –	979 9 8	1,171 9 8	4,898	– 4 9½
5	**Eugene Wason, esq.**	1,430	365 18 10	27 2 4	194 14 4	24 10 5	8 18 2	30 19 10	58 15 2	710 19 1	983 9 5	6,535	– 3 –
	Sir William Arrol	1,430	424 – 10	100 6 4	404 11 4	28 4 3	14 1 8	119 15 6	64 14 7	1,155 14 6	1,428 4 10	6,338	– 4 6
6	**Robert W. Duff, esq.**	1,010	257 14 –	5 5 –	69 13 2	6 11 6	1 5 –	20 7 6	39 3 3	399 19 5	576 – 6½	2,293	– 5 –
	M. M. Barry, esq.	1,010	71 – –	54 – –	91 – 11	7 17 –	– –	52 5 –	96 – –	372 2 11	548 4 –½	1,424	– 7 8
7	**The Right Hon. Edward Marjoribanks**	890	171 16 –	– 10 –	111 6 3	16 7 –	12 10 –	51 6 2	7 10 –	371 5 5	500 4 1	2,704	– 3 8
	Charles Barrington Balfour, esq.	890	153 14 3	6 10 –	91 11 –	13 2 6	9 1 –	51 1 4	13 1 1	338 1 2	466 19 10	1,956	– 4 10
8	**Andrew Graham Murray, esq.**	770	297 5 6	91 – –	226 15 3	25 3 –	14 10 –	110 17 3	53 – –	818 11 –	900 10 –	1,466	– 12 4
	Robert E. M. Smith, esq.	770	207 13 –	18 15 –	136 5 9	22 4 –	12 1 –	54 15 11	42 – –	493 14 8	575 11 2	1,013	– 11 4
9	**Gavin Brown Clark, esq.**	770	8 8 –	3 3 –	15 1 7½	2 13 –	– –	16 7 6	3 – –	48 13 1½	94 5 –	2,134	– – 10½
	Sir William James Bell	770	322 2 –	– –	62 1 4½	– –	– –	39 5 9	46 – 11½	469 10 1	515 2 –	693	– 14 10½
10	**The Right Hon. John B. Balfour**	1,010	424 19 3	68 15 7	226 12 5	11 18 2	14 4 –	17 5 5	3 18 –	767 12 10	879 18 3	3,541	– 4 11½
	James E. T. Aitchison, esq.	1,010	303 10 –	75 4 9	227 1 4	17 6 2	9 17 6	10 13 2	16 18 6	660 11 5	772 16 10	1,927	– 8 –¼
11	**John Sinclair, esq.**	1,250	388 8 6	39 – 3	396 16 6½	37 5 7	19 11 6	16 9 1	22 10 –	920 1 5½	1,127 13 4½	5,249	– 4 3½
	Alexander Wylie, esq.	1,250	374 – 6½	190 13 10	498 2 1½	27 3 11	28 14 –	81 5 7	10 – –	1,210 – –	1,422 17 10½	4,956	– 5 8¾
12	**William Jardine Maxwell, esq.**	1,130	325 10 –	66 6 –	249 2 9	12 18 6	28 6 9	72 3 2	10 – –	764 7 2	901 15 2	4,123	– 4 4½
	Thomas McKie, esq.	1,130	351 15 –	85 7 –	358 14 10	17 3 –	29 9 3	92 4 –½	10 – –	944 13 1½	1,082 3 1½	3,849	– 5 7½
13	**The Right Hon. William Ewart Gladstone.**	1,370	133 12 –	61 16 9	257 6 6½	73 1 6	49 13 –	132 17 4	89 13 6	798 – 7½	945 12 5	5,845	– 3 2½
	Andrew G. Wauchope, esq.	1,370	191 3 9	57 16 6	403 15 3½	35 12 –	33 19 6	24 8 10	56 7 6	803 4 4½	950 16 2	5,155	– 3 8¼

RETURN of Charges made to Candidates at the General Election in 1892, in *Scotland*, by Returning Officers, specifying

NAME OF COUNTY AND DIVISION OF COUNTY.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee Charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
SCOTLAND—*continued.*												
ELGIN AND NAIRN	5,830	10	14	7	16 15 –	28 16 11	113 6 –	9 – –	44 17 7	212 15 6	212 15 6	1
FIFE :												
East Division	9,133	22	22	15	35 12 4	22 15 5	170 9 3	24 – –	7 19 3	260 16 3	260 16 3	2
West Division	9,800	16	16	14	32 15 10	30 9 2	169 5 7	24 – –	6 12 6	263 3 1	263 3 1	3
FORFAR	11,307	26	30	23	27 – 4	61 10 –	147 9 –	18 – –	76 5 8	330 5 –	330 5 –	4
HADDINGTON	6,350	9	9	7	19 15 1	45 7 7	106 2 –	10 10 –	27 – 8	208 15 4	208 15 4	5
INVERNESS	8,480	30	32	28	16 18 11	37 12 1	409 14 7	13 10 –	35 1 1	512 16 8	512 16 8	6
KINCARDINE	5,719	8	15	6	17 19 8	40 17 9	139 17 9	20 – –	15 – –	233 15 2	233 15 2	7
KIRKCUDBRIGHT	5,700	12	15	15	23 13 –	34 13 4	164 7 –	20 – –	18 9 6	261 2 10	261 2 10	8
LANARK :												
Govan Division	11,151	4	23	23	26 8 9	47 1 10	152 12 –	18 – –	2 7 1	246 9 8	246 9 8	9
Partick Division	11,453	9	25	12	37 4 10	50 18 2	161 17 1	18 – –	2 14 1	270 14 2	270 14 2	10
North Western Division	11,408	8	25	25	47 19 9	51 3 4	188 16 2	18 – –	3 16 8	309 15 11	309 15 11	11
North Eastern Division	12,645	12	28	28	54 4 6	60 7 11	226 – 11	- -	5 7 4	346 – 8	346 – 8	12
Mid Division	10,496	8	25	21	41 6 4	58 6 1	195 7 1	16 10 –	3 8 6	314 18 –	314 18 –	13
Southern Division	8,818	16	23	23	52 16 9	57 4 9	224 17 11	13 10 –	6 1 4	354 10 9	354 10 9	14

the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officer's Charges), &c.—*continued.*

NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
		Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postages, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
	£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
John Seymour Keay, esq.	890	337 12 2	56 16 6	234 12 6	33 8 6	9 9 –	9 – 10	84 5 9	765 5 3	871 13 –	2,523	– 6 11
Sir W. Cameron Gull	890	519 8 2	129 7 10	178 4 11	28 9 2	5 11 8	11 12 4	50 13 10	923 7 11	1,029 15 8	1,978	– 10 5
Herbert H. Asquith, esq.	1,130	130 – –	- -	133 6 3	12 15 –	3 – 6	55 17 4	41 9 7	376 8 8	506 16 9½	3,743	– 2 8½
John Gilmour, esq.	1,130	342 – –	7 19 6	307 3 5½	13 3 1	8 19 4	80 2 1	12 12 –	771 19 5½	902 7 7	3,449	– 5 2¾
Augustine Birrell, esq.	1,130	174 7 –	50 11 –	73 12 10	17 6 –	- -	58 3 1	20 – –	393 19 11	525 11 5	5,215	– 2 –¼
Robert Yellowlees, esq.	1,130	232 5 –	51 17 6	129 5 7	19 2 9	2 6 3	75 19 7	7 11 –	518 7 8	649 19 2	1,633	– 7 11½
John Rigby, esq.	1,250	481 1 –	137 1 5	371 6 7½	41 15 4	15 18 6	83 2 1½	163 4 10	1,293 9 10	1,458 14 10	4,943	– 5 10¾
James W. Barclay, esq.	1,250	482 – 3	61 18 6	450 15 7	26 5 3	20 4 6	95 18 7	30 – –	1,167 2 8	1,332 2 8	4,077	– 6 6½
R. B. Haldane, esq.	950	343 – –	73 – –	126 10 1	23 19 –	- -	42 10 7	23 7 2	632 6 10	736 15 6	2,551	– 5 9
The Hon. Walter G. Scott	950	409 – –	57 13 4	194 16 1	36 17 –	11 5 –	70 12 9	10 – –	790 4 2	894 10 10	2,255	– 7 11
Dr. Donald Macgregor	1,070	523 3 3	39 13 3	315 6 8	4 15 –	2 10 –	58 10 11	150 2 4	1,094 1 5	1,350 9 9	3,035	– 8 11
Charles Fraser-Mackintosh, esq.	1,070	589 17 7	47 13 –	400 16 10	1 7 8	4 15 –	37 12 2	378 9 10	1,460 12 1	1,717 – 5	2,706	– 12 8¼
John William Crombie, esq.	830	400 18 5	6 14 6	95 10 –	9 19 1	4 12 –	101 8 2	12 13 –	631 15 2	748 12 9	2,444	– 6 1½
Johnston Stephen, esq.	830	172 10 –	40 17 –	133 7 2	14 7 –	4 15 –	86 4 10	60 – –	512 1 –	628 18 7	1,376	– 9 1½
Mark John Stewart, esq.	890	282 8 –	25 14 6	202 – 3	14 9 6	12 11 –	31 5 6	34 – –	602 8 9	733 – 2	2,485	– 5 10¾
Alexander Young, esq.	890	180 2 –	15 16 6	118 5 2	28 6 –	8 7 –	6 6 10	60 – –	417 3 6	547 14 11	2,454	– 4 5½
John Wilson, esq.	1,250	352 12 –	181 5 5	415 13 10	29 13 6	24 10 3	86 7 6	10 – –	1,100 2 6	1,223 8 10	4,829	– 5 –¾
Nathaniel Spens, esq.	1,250	327 2 –	136 5 10	531 7 3	20 8 –	48 4 6	48 1 –	15 – –	1,126 8 7	1,249 11 11	3,829	– 6 6¼
James Parker Smith, esq.	1,250	356 11 –	131 8 6	311 4 5	19 – 6	44 15 –	55 5 10	10 – –	928 5 3	1,062 17 11	5,005	– 4 2¾
E. P. Tennant, esq.	1,250	466 5 -	122 12 8	329 8 5	16 5 –	33 18 1	23 6 4	30 – –	1,021 15 6	1,157 17 –	4,278	– 5 4¾
G. A. L. Whitelaw, esq.	1,250	327 – –	277 – –	346 – 6	32 7 3	48 – 1	93 10 11	28 4 5	1,152 3 2	1,307 10 2	4,770	– 5 5¾
Colonel J. R. C. Reade	1,250	181 6 –	58 17 –	196 – 1	31 9 –	15 19 –	48 19 –	91 13 6	624 3 7	778 12 6	4,689	– 3 3¾
Donald Crawford, esq.	1,310	288 8 –	62 1 2	176 12 3	19 12 4	18 1 3	24 1 1	50 – –	638 16 1	811 18 –	5,281	– 3 –¾
Alexander Whitelaw, esq.	1,310	421 13 –	150 11 4	364 12 –	17 8 2	39 2 2	99 – 2	16 18 -	1,109 4 10	1,282 3 7	5,184	– 4 11¼
J. W. Philipps, esq.	1,190	428 6 –	22 11 –	151 2 3	22 11 -	14 19 –	44 13 6	25 – –	709 2 9	866 13 8	4,611	– 3 9
R. E. S. Harington Stuart, esq.	1,190	260 – –	190 8 3	196 6 8	16 18 –	19 10 3	64 11 10	16 3 11	663 18 11	821 6 –	3,489	– 4 8¼
J. H. C. Hozier, esq.	1,070	401 5 –	134 10 8	393 5 10	14 15 2	21 – 6	39 8 5	48 14 6	1,053 – 1	1,230 6 –	4,032	– 6 1
T. C. H. Hedderwick, esq.	1,070	254 14 6	60 17 2	228 8 11	23 11 6	16 10 6	23 18 5	42 14 –	650 15 –	827 19 10	3,664	– 4 6

RETURN of Charges made to Candidates at the General Election in 1892, in *Scotland*, by Returning Officers,

NAME OF COUNTY AND DIVISION OF COUNTY.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee Charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
SCOTLAND—*continued.*												
LINLITHGOW	7,042	8	16	5	20 18 6	27 2 2	118 18 3	22 – –	21 19 10	210 18 9	210 18 9	1
ORKNEY AND SHETLAND	7,075	19	20	20	12 4 1	29 10 8	208 9 3	45 – –	9 7 –	304 11 –	304 11 –	2
PEEBLES AND SELKIRK	3,400	9	11	7	27 8 6	32 12 2	102 4 –	26 – –	14 13 6	202 18 2	202 18 2	3
PERTH:												
East Division	7,585	17	20	15	15 3 –	36 6 4½	160 18 7	35 – –	7 13 6½	255 1 6	255 1 6	4
West Division	7,966	20	24	15	25 3 8	40 13 1½	230 3 11	35 – –	7 14 6½	338 15 3	338 15 3	5
RENFREW:												
East Division	9,792	5	17	17	56 17 –	59 – –	86 2 –	39 – –	17 12 –	258 11 –	258 11 –	6
West Division	8,192	9	20	20	65 12 3	56 15 –	97 13 –	36 10 –	17 16 –	274 6 3	274 6 3	7
ROSS AND CROMARTY	8,966	–	31	26	11 18 6	52 13 8	365 3 6	36 10 –	2 – 9	468 6 5	468 6 5	8
ROXBURGH	6,015	4	20	19	33 11 8	29 10 8	178 10 4	21 – –	10 7 5	273 – 1	273 – 1	9
STIRLING	13,128	18	27	27	42 10 6	52 19 3	205 7 1	21 – –	36 9 8	358 6 6	358 6 6	10
SUTHERLAND	2,745	15	15	12	17 5 9	16 – 3	144 9 6	20 5 –	19 17 3	217 17 9	217 17 9	11
WIGTOWN	5,613	12	14	12	24 14 9	38 9 3½	144 15 11	29 – –	11 13 –½	248 13 –	248 13 –	12
TOTAL	336,433	547	838	707	1,303 4 6	1,654 16 9½	7,565 1 3	837 14 –	710 2 5½	12,070 19 –	12,070 19 –	

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officer's Charges), &c.—*continued.*

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**Peter M'Lagan, esq.**	1,010	325 4 –	- -	150 1 2½	9 11 –	4 10 6	30 19 –	10 –	530 5 8½	635 15 1	2,870	– 4 5½
	Thomas Hope, esq.	1,010	408 – –	17 1 6	135 9 3	16 16 3	5 11 6	58 2 5	20 – –	661 - 11	766 10 4	2,709	– 5 7½
2	**Leonard Lyell, esq.**	1,010	486 1 6	74 19 –	207 14 3	13 6 9	5 5 -	253 3 8	87 12 6	1,128 2 8	1,280 8 2	2,624	– 9 9
	William Younger, esq.	1,010	466 15 7	40 11 –	339 10 7	11 – 7	5 15 –	248 5 4½	77 13 5½	1,189 11 7	1,341 17 1	1,617	– 16 7
3	**Walter Thorburn, esq.**	770	110 – –	130 14 10	67 4 2	- -	9 11 6	48 9 1	3 10 –	369 9 7	470 18 8	1,603	– 5 10
	Sir T. D. Gibson-Carmichael bart.	770	94 10 –	99 17 5	122 11 1	- -	17 7 4	37 – 6	30 – –	401 6 4	502 15 5	1,367	– 7 5
4	**Sir John G. S. Kinloch, bart.**	1,010	420 17 –	19 3 6	119 18 7	14 3 6	10 11 –	28 6 5	15 –	628 – –	754 15 3	3,533	– 4 3¼
	William L. Boase, esq.	1,010	413 2 –	106 15 –	288 – 7	25 6 6	32 3 –	142 11 7	72 14 -	1,080 12 8	1,208 18 11	2,484	– 9 8¾
5	**Sir Donald Currie, K.C.M.G.**	1,010	584 – –	25 6 –	254 2 8	27 9 –	4 – –	15 14 4	93 5 6	1,003 17 6	1,175 11 1	3,422	– 6 10¼
	Alexander Ure, esq.	1,010	339 10 10	76 1 9	293 12 3½	38 11 11	11 2 3	33 4 2	71 12 1	863 15 3½	1,030 16 11	3,053	– 6 9
6	**M. H. Shaw Stewart, esq.**	1,190	445 – –	145 3 –	411 13 7	18 18 –	55 1 –	50 6 2	38 10 -	1,164 11 9	1,293 17 3	4,484	– 5 9½
	John G. Murdoch, esq.	1,190	530 5 –	43 11 10	366 16 3	23 16 –	61 17 –	16 3 10	62 2 -	1,104 11 11	1,233 17 5	3,397	– 7 3¼
7	**Charles Bine Renshaw, esq.**	1,130	425 8 –	138 – 10	361 5 9	12 18 6	28 19 6	101 18 4	15 – –	1,083 10 11	1,220 14 1	3,773	– 6 6
	Robert Wallace, esq.	1,130	444 3 –	70 19 3	230 12 6	10 13 –	37 5 –	37 10 6	12 - -	843 3 3	980 6 4	3,322	– 5 10¾
8	**James G. Weir, esq.**	1,070	309 4 2½	71 10 6	144 10 6½	- -	12 – 8	12 16 10	65 9 –	615 11 9	849 14 11½	3,171	– 5 4¼
	Neil MacLean, esq.	1,070	494 10 9	16 14 -	147 5 5	- -	- -	65 17 4	100 – –	824 7 6	1,058 10 8½	2,413	– 8 9¼
9	**The Hon. Mark F. Napier**	950	160 15 –	18 7 6	196 16 2	19 5 –	7 1 6	110 5 9	96 7 –	603 17 11	745 8 -	2,672	– 5 6¾
	The Hon. Arthur R. D. Elliot	950	323 8 –	2 1 –	239 7 11	23 14 8	- -	69 – 7	40 – –	697 12 2	834 2 2½	2,514	– 6 7½
9	**William Jacks, esq.**	1,370	403 – 1	134 11 6	265 8 8	38 14 6	33 12 –	41 5 6	30 - -	946 12 3	1,066 1 1	5,296	– 4 -¼
	Ernest Noel, esq.	1,370	715 11 11	144 7 6	295 14 4	24 19 6	23 9 –	76 18 5	39 8 -	1,320 8 8	1,439 17 6	4,550	– 6 3¾
	Robert C. Robertson, esq.	1,370	- -	35 – –	45 14 11	12 13 6	5 16 6	4 4 –	30 – –	133 8 11	252 17 9	663	– 7 7½
	Angus Sutherland, esq.	710	- -	- 10 –	10 10 10	- -	1 – –	– 2 11	27 13 –	39 16 9	148 15 7	1,453	– 2 -½
	John Mackay, esq.	710	160 2 3	3 16 –	54 11 4	- -	- -	– 12 8	12 18 11	232 1 2	341 – –	607	– 11 2¾
	Sir Herbert E. Maxwell	890	507 12 6	54 4 –	120 19 6	12 11 6	23 5 –	- -	36 8 –	755 – 6	880 2 9	2,895	– 6 -¾
	John P. Coldstream, esq.	890	564 18 –	26 6 8	146 3 3	16 16 8	15 2 6	26 5 5	169 3 1	964 15 7	1,088 6 4	1,670	– 13 -¼
	Number of Members - 39 Number of Candidates 79	85,550	26,323 9 7	5,380 18 4	17,800 8 6½	1,423 9 11	1,283 14 5	4,869 9 10½	3,684 15 7	60,766 6 3	72,837 5 3	263,355	– 5 6¼

RETURN of Charges made to Candidates at the General Election in 1892, in *Scotland*, by Returning Officers,

CITIES, BURGHS, AND DISTRICT OF BURGHS. - - - - - -

NAME OF CITY, BURGH, OR DISTRICT OF BURGHS.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee Charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9	10.	11.	
SCOTLAND:					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
ABERDEEN:												
North Division - - - -	8,832	5	5	3	23 - 11	37 10 10	115 9 6	18 7 6	4 10 -	198 18 9	198 18 9	1
South Division - - - -	8,876	5	5	3	32 9 11	38 4 10	117 6 6	18 7 6	4 8 9	210 17 6	210 17 6	2
AYR DISTRICT OF BURGHS - -	6,245	11	14	8	18 18 10	43 7 -	110 2 10	21 - -	12 6 4	205 15 -	205 15 -	3
DUMFRIES DISTRICT OF BURGHS -	3,325	5	8	2	7 6 -	17 9 -	53 - 4	18 18 -	8 - -	104 13 4	104 13 4	4
DUNDEE - - - - - - -	18,214	9	34	17	74 10 6	62 7 8	166 19 -	28 10 -	65 2 -	397 9 2	397 9 2	5
EDINBURGH:												
East Division - - - -	8,840	3	15	15	19 10 -	34 2 4	80 2 -	- -	16 6 -	150 - 4	150 - 4	6
West Division - - - -	8,236	4	14	11	18 4 -	32 18 9	75 12 -	- -	21 16 6	148 11 3	148 11 3	7
Central Division - - - - -	7,725	3	13	13	17 - -	33 4 5	71 2 -	- -	16 15 -	138 1 5	138 1 5	8
South Division - - - -	10,799	5	19	19	20 - -	38 7 5	100 4 -	- -	17 7 -	175 18 5	175 18 5	9
ELGIN DISTRICT OF BURGHS - -	4,182	6	10	-	12 19 4	24 14 10	87 17 -	7 10 -	46 18 10	180 - -	180 - -	10
FALKIRK DISTRICT OF BURGHS -	8,412	5	19	10	23 17 9	22 3 10	110 1 5	13 10 -	31 11 8	201 4 8	201 4 8	11
GLASGOW:												
Bridgeton Division - - -	10,512	2	19	19	25 7 6	39 2 3	124 15 -	16 10 -	1 10 1	207 4 10	207 4 10	12
Camlachie Division - - -	9,716	3	18	18	23 18 8	42 4 4	118 10 -	15 - -	1 9 3	201 2 3	201 2 3	13
St. Rollox Division - - -	13,785	4	26	26	33 3 11	49 12 7	160 6 -	21 - -	2 1 3	266 3 9	266 3 9	14
Central Division - - - -	14,542	6	28	21	47 11 -	50 13 1	170 15 -	22 10 -	2 4 4	293 13 5	293 13 5	15

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officer's Charges), &c.—*continued.*

CITIES, BURGHS, AND DISTRICT OF BURGHS.

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**Dr. W. A. Hunter**	560	31 10 –	26 3 10	78 18 2	3 9 6	3 14 –	8 1 11	5 19 1	157 16 6	257 5 10½	4,462	– 1 1¾
	Bremner P. Lee, esq.	560	56 – –	43 1 –	174 – 1	7 15 –	12 – –	44 14 6	18 13 10½	356 4 5½	455 13 10	870	– 10 5¼
2	**James Bryce, esq.**	560	50 – –	39 8 –	131 15 9	9 15 6	5 14 1	83 5 9	8 – –	327 19 1	398 4 11	3,513	– 2 3¼
	James G. M'Cullagh, esq.	560	52 10 –	66 12 6	238 1 5	12 5 –	12 1 –	5 17 9	66 11 6	453 19 2	524 5 –	1,768	– 5 11¼
	H. H. Champion, esq.	560	– –	28 7 6	68 – –	16 16 6	3 16 –	5 12 11	17 7 3	140 – 2	210 6 –	991	– 4 3
3	**William Birkmyre, esq.**	500	119 12 –	87 5 –	192 17 4	41 17 5	21 3 –	23 14 –	93 – –	579 8 9	682 6 3	2,760	– 4 11½
	James Somervell, esq.	500	65 2 –	116 10 –	268 4 –	19 – 3	15 10 6	28 15 5	43 17 2	556 19 4	659 16 10	2,753	– 4 9½
4	**Robert Threshie Reid, esq.**	410	73 10 –	95 15 6	192 16 1	18 16 8	15 – 9	3 10 5	10 – –	409 9 5	461 16 7	1,698	– 5 5¼
	Sir Andrew N. Agnew, bart.	410	66 16 6	28 13 –	94 5 2	18 16 6	22 10 –	20 15 9	25 13 –	277 9 11	329 16 1	1,166	– 5 7¾
5	**John Leng, esq.**	860	105 – –	70 19 2	141 14 5	12 6 6	15 17 6	2 9 11	5 19 6	354 7 –	433 18 –	8,484	– 1 –¼
	Edmund Robertson, esq.	860	– –	69 2 11	144 9 1	12 6 6	15 17 6	1 2 9	26 7 6	269 6 3	349 – 4	8,191	– – 10¼
	William O. Dalgleish, esq.	860	113 7 6	224 8 5	381 1 3	25 10 6	42 18 2	5 14 1	5 10 –	798 9 11	877 18 –	5,659	– 3 1¼
	William C. Smith, esq.	860	105 – –	90 11 8	294 15 3	28 16 6	22 14 6	28 10 8	10 – –	580 8 7	659 16 6	5,066	– 2 7¼
	James Macdonald, esq.	860	– –	– 14 6	29 4 9	4 12 –	– –	1 2 10	– –	35 14 1	115 2 2	354	– 6 7¼
6	**Robert Wallace, esq.**	560	105 – –	56 11 8	203 15 5¼	27 18 3	20 17 –	26 5 2	35 – –	475 7 6½	550 7 8½	3,969	– 2 9¼
	R. W. MacLeod Fullarton, esq.	560	81 12 6	35 6 8	322 11 9	17 10 –	21 10 6	21 2 1	20 – –	519 13 6	594 13 8	2,809	– 4 2¾
7	**Hon. W. W. Palmer**	560	59 17 –	48 14 6	316 11 7	17 10 6	31 14 –	30 5 7	40 – –	544 13 2	618 18 9½	3,728	– 3 3¾
	T. R. Buchanan, esq.	560	60 4 –	51 17 4	322 2 3	28 13 6	27 12 2	17 4 2	10 – –	517 13 5	591 19 –½	3,216	– 3 8
8	**William M'Ewan, esq.**	530	105 – –	82 18 10	219 19 2	14 10 –	19 16 3	34 7 5	25 – –	501 11 8	547 12 2	3,733	– 2 11
	Arthur K. Connell, esq.	530	50 – –	97 17 8	256 9 11	14 16 –	38 17 –	24 1 3	10 6 8	492 8 6	538 9 –	1,758	– 6 1½
	John Wilson, esq.	530	7 – –	5 10 –	45 19 7½	12 11 –	– –	1 10 –	– –	72 10 7½	118 11 ·½	434	– 5 5½
9	**Herbert W. Paul, esq.**	620	105 – –	44 – 4	211 – 6	15 14 3	61 15 4	15 16 5	40 11 6	493 18 4	581 17 6	4,692	– 2 5¾
	Lewis M'Iver, esq.	620	106 10 –	55 5 9	318 12 11½	16 5 –	14 7 –	44 16 9½	42 1 4	597 18 10	685 18 1	4,261	– 3 2½
10	**Alexander Asher, esq.**	440	315 2 9	9 9 –	59 3 10	25 7 6	– –	30 16 11	38 – –	478 – –	568 – –	1,668	– 6 9½
	James A. Grant, esq.	440	260 8 –	9 14 6	140 13 3	14 2 3	3 19 6	11 2 6	30 – –	470 – –	560 – –	1,127	– 9 11
11	**Harry Smith, esq.**	1,070	84 – –	138 8 –	241 8 1	36 14 1	10 17 –	25 17 1	23 10 11	560 15 2	661 6 –	3,816	– 3 5¾
	William P. Sinclair, esq.	1,070	27 – –	195 18 6	239 18 6	25 15 1	15 15 –	54 15 10	69 19 10	629 2 9	729 16 7	3,177	– 4 7
12	**Sir G. O. Trevelyan, bart.**	620	200 – –	67 3 –	176 10 5	15 9 –	30 14 6	15 13 7	45 – –	550 10 6	654 1 5	4,729	– 2 9
	William C. Maughan, esq.	620	164 6 6	132 – 11	229 15 5	11 6 6	42 3 8	15 15 –	100 – –	695 8 –	799 1 11	3,351	– 4 9
13	**Alexander Cross, esq.**	590	152 7 –	66 1 2	272 6 2	27 12 6	23 6 8	32 6 7	6 – –	580 – 1	630 6 2	3,455	– 3 7¾
	John M'Culloch, esq.	590	20 – –	43 12 3	187 15 4	24 5 6	17 11 11	2 – 3	92 – –	387 5 3	437 10 –	3,084	– 2 10
	R. B. Cunninghame-Graham, esq.	590	– –	9 12 6	114 5 9	15 18 –	9 – –	9 3 9	– –	158 – –	208 4 9	906	– 4 7
	Hugh Watt, esq.	590	105 – –	74 19 6	200 14 9	1 – –	19 – –	19 10 11	– –	420 5 2	470 11 10	179	2 12 6¾
14	**Sir J. M. Carmichael, bart.**	710	150 – –	94 8 7	289 1 1	18 4 6	39 5 –	82 9 8	60 – –	733 8 10	866 10 3	6,247	– 2 9¼
	H. F. H. Elliot, esq.	710	13 13 –	95 12 5	496 3 5	24 14 3	59 14 5	19 17 3	30 – –	739 14 9	872 17 1	4,891	– 3 6¾
15	**J. G. A. Baird, esq.**	740	124 19 –	66 10 –	429 14 7	27 9 6	26 15 –	57 4 4	10 – –	742 12 5	889 9 8	6,121	– 2 10¾
	Walter Menzies, esq.	740	140 – –	245 6 –	264 16 5	11 17 6	13 – –	55 14 1	4 – –	734 14 –	881 10 2	5,245	– 3 4¼

RETURN of Charges made to Candidates at the General Election in 1892, in *Scotland*, by Returning Officers,

NAME OF CITY, BURGH, OR DISTRICT OF BURGHS.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee Charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
SCOTLAND—*continued.*												
GLASGOW—*continued.*												
College Division	13,809	2	26	26	32 19 7	49 19 1	160 6 1	21 – –	1 18 10	266 3 6	266 3 6	1
Tradeston Division	9,666	2	18	18	22 11 11	38 17 4	118 10 –	15 – –	1 10 11	196 10 2	196 10 2	2
Blackfriars, &c. Division	9,408	2	17	17	21 14 –	38 2 6	114 6 –	15 – –	1 6 6	190 9 –	190 9 –	3
GREENOCK	6,992	8	13	11	33 – –	29 19 6	68 12 –	31 10 –	11 17 –	174 18 6	174 18 6	4
HAWICK DISTRICT OF BURGHS	6,291	3	14	9	16 3 7	21 7 7	113 10 8	21 – –	16 19 6	189 1 4	189 1 4	5
INVERNESS DISTRICT OF BURGHS	3,724	6	9	4	9 – 3	16 19 6	56 1 4	6 – –	29 17 3	117 18 4	117 18 4	6
KILMARNOCK DISTRICT OF BURGHS	11,216	17	25	16	45 7 6	63 17 11	163 9 6	20 7 7	16 17 6	310 – –	310 – –	7
KIRKCALDY DISTRICT OF BURGHS	5,274	4	7	4	10 1 2	14 12 2	74 14 9	20 – –	9 10 –	128 18 1	128 18 1	8
LEITH DISTRICT OF BURGHS	13,198	7	22	18	33 – –	42 19 8	123 – –	– –	23 4 6	222 4 2	222 4 2	9
MONTROSE DISTRICT OF BURGHS	8,436	10	15	4	12 16 1	44 11 2	76 13 –	13 10 –	55 6 4	202 16 7	202 16 7	10
PAISLEY	8,223	5	15	15	27 – –	41 3 6	79 6 –	36 10 –	10 19 6	194 19 –	194 19 –	11
PERTH	4,274	4	8	4	7 19 –	18 14 9	47 5 –	28 10 –	7 10 –	109 18 9	109 18 9	12
SAINT ANDREW'S DISTRICT OF BURGHS	2,537	7	7	–	6 15 7	14 11 1	84 13 1	24 10 –	7 15 –	138 4 9	138 4 9	13
STIRLING DISTRICT OF BURGHS	5,590	5	15	10	17 6 6	23 10 5	94 16 3	– –	27 13 –	163 6 2	163 6 2	14
WICK DISTRICT OF BURGHS	2,208	6	7	1	4 3 –	10 8 2	26 14 –	4 10 –	12 9 2	58 4 4	58 4 4	15
TOTAL	253,087	164	465	342	697 16 6	1,035 17 6	3,064 – 2	458 10 7	487 2 –	5,743 6 9	5,743 6 9	

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officer's Charges), &c.—*continued.*

	NAME OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
			£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£.	£. s. d.
1	**Dr. Charles Cameron**	710	105 – –	155 2 1	310 11 10	36 17 10	11 2 –	75 13 2	10 15 –	705 1 11	793 16 3	5,804	– 2 8¾
	Sir J. M. Stirling Maxwell, bart	710	210 – –	109 5 4	318 1 10	16 7 –	23 – –	23 12 11	5 5 –	705 12 1	794 7 2	4,758	– 3 4
	Robert Brodie, esq.	710	4 4 3	16 5 –	62 19 7	15 2 6	5 19 6	2 9 6	5 – –	112 – 4	200 14 5	225	– 17 10
2	**A. C. Corbett, esq.**	590	200 – –	60 17 6	222 7 1	14 – –	36 10 4	12 15 4	85 – –	631 10 3	696 19 9	3,366	– 4 1½
	James Caldwell, esq.	590	122 17 –	76 7 2	240 11 3	18 5 –	11 10 –	46 2 7	10 – –	525 13 –	591 4 4	3,197	– 3 8¼
	Bennet Burleigh, esq.	590	4 – –	27 15 10	227 2 7	11 – –	17 – –	3 10 10	30 – –	320 9 3	385 18 7	783	– 9 10¾
3	**A. D. Provand, esq.**	590	52 10 –	74 14 8	179 – 9	24 8 –	17 15 –	21 19 2	13 1 2	383 8 9	478 13 2	4,146	– 2 3½
	Alexander Stuart, esq.	590	150 – –	70 11 8	253 19 1	17 6 6	16 10 –	30 5 1	85 12 2	624 4 6	719 9 1	3,065	– 4 8¼
4	**Sir Thomas Sutherland**	530	97 8 9	135 5 –	211 7 7	16 19 10	21 3 –	17 15 10	81 – –	581 – –	668 9 3	2,942	– 4 6½
	John Bruce, esq.	530	116 11 –	124 17 3	145 1 4	20 1 6	23 – –	12 1 5	66 19 6	508 12 –	596 1 3	2,887	– 4 1½
5	**Thomas Shaw, esq.**	950	66 10 –	6 17 6	140 15 4	38 19 7	8 8 3	9 – 8	30 – –	300 11 4	395 2 –	3,004	– 2 7½
	Robert Fraser Watson, esq.	950	63 – –	3 5 –	202 2 4	34 19 10	14 5 6	12 17 8	1 6 –	331 16 4	426 7 –	2,639	– 3 2¾
6	**Gilbert Beith, esq.**	410	58 7 –	82 1 –	181 6 3	32 7 3	7 – –	44 14 6	14 11 –	420 7 –	479 6 2	1,615	– 5 11½
	Robert B. Finlay, esq.	410	98 4 –	106 16 –	119 4 8	19 – 6	3 6 –	63 8 10	30 – –	440 – –	498 19 2	1,562	– 6 4½
7	**Stephen Williamson, esq.**	620	99 10 –	98 1 6	178 13 5	29 11 –	48 17 9	22 15 8	74 13 6	552 2 10	707 2 10	5,110	– 3 3
	Charles Scott Dickson, esq.	620	130 17 –	181 11 7½	219 15 2½	20 14 6	14 7 6	80 11 9	20 – –	667 17 7	822 17 7	4,335	– 3 3
8	**James H. Dalziel, esq.**	470	63 – –	13 16 6	81 19 8	16 9 5	5 13 9	4 19 11	50 16 9	236 16 –	301 5 1	2,741	– 2 2½
	John Chisholm, esq.	470	60 – –	105 7 6	88 15 10	10 11 7	13 – 10	15 7 10	41 18 –	335 1 7	399 10 7	939	– 8 6¼
9	**R. C. Munro Ferguson, esq.**	710	105 – –	146 9 4	282 12 3	18 3 –	39 – 11	54 17 9	32 9 11	678 13 2	789 15 3	5,738	– 2 9
	W. A. Bell, esq.	710	52 10 –	83 10 5	268 17 2	20 6 6	26 8 9	117 17 5	19 7 –	588 17 3	699 19 4	4,095	– 3 5
10	**John Shiress Will, esq.**	1,070	140 – –	87 7 –	223 3 6	21 1 6	6 4 4	22 15 6	80 – –	580 11 10	681 19 10	3,941	– 3 5½
	Robert A. Lockhart, esq.	1,070	57 15 –	120 9 –	255 7 7	18 6 7	18 5 6	17 8 –	98 8 11	586 – 7	687 9 2	2,090	– 6 7
11	**William Dunn, esq.**	590	100 – –	119 10 –	180 12 2	19 16 –	8 12 –	15 5 –	25 5 –	469 – 2	566 9 8	4,262	– 2 8
	C. N. Johnston, esq.	590	65 – –	83 7 –	338 15 4	23 16 –	19 – –	29 14 7	40 6 8	599 19 7	697 9 1	2,441	– 5 8½
12	**William Whitelaw, esq.**	440	130 – –	94 16 –	144 8 10	9 14 4	4 – –	10 7 11	3 3 –	396 10 1	433 3 –	1,398	– 6 2¼
	Charles S. Parker, esq.	440	190 – –	52 1 –	147 2 1	11 2 6	7 11 –	5 10 6	5 5 –	418 12 1	455 5 –	1,171	– 7 9¼
	James Woollen, esq.	440	75 – –	8 7 –	147 14 6	9 6 –	2 9 –	5 3 3	77 14 5	325 14 2	362 7 1	907	– 7 11¾
13	**H. T. Anstruther, esq.**	380	31 10 –	29 15 –	85 4 –½	15 16 –	12 15 2	23 9 –	17 17 –	216 6 2½	285 8 7	1,066	– 5 4½
	J. Martin White, esq.	380	52 10 –	30 9 –	80 3 7	13 4 9	5 11 6	24 11 6	31 8 –	237 18 4	307 – 8½	954	– 6 5¼
14	**Right Hon. Henry Campbell-Bannerman.**	890	100 – –	227 12 4	87 18 6	24 17 6	7 11 –	11 13 7	15 – –	474 12 11	556 6 –	2,791	– 4 –
	Walter Hughes, esq.	890	40 – –	209 1 6	163 – 5	22 4 6	17 6 4	17 18 9	35 – –	504 11 6	586 4 7	1,695	– 6 10¾
15	**Sir John Pender**	380	77 7 –	8 8 –	192 17 11	12 12 –	18 1 –	69 10 2½	99 4 9	478 – 10½	507 3 –½	952	– 10 7¾
	John M. Cameron, esq.	380	78 8 –	43 16 –	161 19 –	30 19 –	3 10 –	53 14 3	98 10 –	470 16 3	499 18 5	825	– 12 –¼
	Number of Members 31 Number of Candidates 70	43,910	6,272 6 9	5,508 8 9½	14,133 5 5½	1,341 17 –	1,251 4 10	1,891 5 2	2,403 6 10½	32,801 14 10½	38,545 1 7½	211,775	– 3 7½

RETURN of Charges made to Candidates at the General Election in 1892, in *Scotland*, by Returning Officers,

UNIVERSITIES.

	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee Charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
SCOTLAND—*continued.*					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
EDINBURGH AND ST. ANDREWS	6,885	–	–	–	– –	– –	– –	– –	12 10 3	12 10 3	12 10 3	1
GLASGOW AND ABERDEEN	8,493	–	–	–	– –	– –	– –	10 10 –	18 10 –	29 – –	29 – –	2
TOTAL OF UNIVERSITIES	15,378	–	–	–	– –	– –	– –	10 10 –	31 – 3	41 10 3	41 10 3	

SUMMARY.

COUNTIES	336,433	547	838	707	1,303 4 6	1,654 16 9½	7,565 1 3	837 14 –	710 2 5½	12,070 19 –	12,070 19 –	3
CITIES AND BURGHS	253,087	164	465	342	697 16 6	1,035 17 6	3,064 – 2	[458 10 7	487 2 –	5,743 6 9	5,743 6 9	4
UNIVERSITIES	15,378	–	–	–	– –	– –	– –	10 10 –	31 – 3	41 10 3	41 10 3	5
GRAND TOTAL	604,898	711	1,303	1,049	2,001 1 –	2,690 14 3½	10,629 1 5	1,306 14 7	1,228 4 8½	17,855 16 –	17,855 16 –	6

Crown Office, Edinburgh, 27 May 1893.

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officer's Charges), &c.—*continued.*

UNIVERSITIES.

	NAME OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	Right Hon. Sir Charles John Pearson.	- -	10 10 -	24 15 -	75 14 7	- -	- -	- -	- -	110 19 7	123 9 10	—	—
2	James Alexander Campbell, esq., LL.D.	- -	31 10 -	72 17 6	111 10 9	4 3 -	- -	1 4 3	5 - -	226 5 6	255 5 6	—	—
	Number of Members - 2 Number of Candidates 2	- -	42 - -	97 12 6	187 5 4	4 3 -	- -	1 4 3	5 - -	337 5 1	378 15 4	—	—

SUMMARY.

	Members.	Candidates.												
3	39	79	85,550	26,323 9 7	5,380 18 4	17,800 8 6½	1,423 9 11	1,283 14 5	4,869 9 10½	3,684 15 7	60,766 6 3	72,837 5 3	263,355	- 5 6½
4	31	70	43,910	6,272 6 9	5,508 8 9½	14,133 5 5½	1,341 17 -	1,251 4 10	1,891 5 2	2,403 6 10½	32,801 14 10½	38,545 1 7½	211,775	- 3 7½
5	2	2	- -	42 - -	97 12 6	187 5 4	4 3 -	- -	1 4 3	5 - -	337 5 1	378 15 4	—	—
6	72	151	129,460	32,637 16 4	10,986 19 7½	32,120 19 4	2,769 9 11	2,534 19 3	6,761 19 3½	6,093 2 5½	93,905 6 2½	111,761 2 2½	475,130	- 4 8

(signed) *John Cowan*, Crown Agent for Scotland.

IRELAND. - - - - - - - - - - - - - -

RETURN of Charges made to Candidates at the General Election in 1892, in *Ireland*, by Returning Officers, specifying "The Corrupt and Illegal Practices Act, 1883,"

COUNTIES. - - - - - - - - - - - - -

NAME OF COUNTY OR DIVISION OF COUNTY.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee Charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	Total.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
IRELAND:					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
ANTRIM:												
North Antrim - - - -	9,035	16	29	12	100 – –	80 – –	250 – –	42 – –	30 – –	502 – –	480 – –	1
Mid Antrim - - - - -	8,081	10	–	–	- -	- -	- -	- -	- -	33 18 –	33 18 –	2
East Antrim - - - - -	8,724	11	–	–	- -	- -	- -	- -	- -	30 – –	30 – –	3
South Antrim - - - -	10,479	15	–	–	- -	- -	- -	- -	- -	30 – –	30 – –	4
ARMAGH:												
North Armagh - - - -	10,153	4	–	–	- -	Settled by arrangement with Candidates - -				25 – –	25 – –	5
Mid Armagh - - - -	7,470	8	–	–						21 7 8	21 7 8	6
South Armagh - - - -	7,523	6	21	–						375 – –	375 – –	7
CARLOW - - - - - -	6,874	9	17	3	32 16 6	38 10 6	120 1 –	37 – –	24 8 –	252 16 –	252 16 –	8
CAVAN:												
West Cavan - - - - -	10,856	12	29	9	50 15 –	55 3 10	160 4 6	20 – –	30 12 8	316 16 –	316 16 –	9
East Cavan - - - - -	9,606	9	27	13	50 10 –	55 – 1	157 6 –	20 – –	27 7 5	310 3 6	310 3 6	10
CLARE:												
East Clare - - - - -	11,198	13	28	–	- -	No information can be obtained, owing to death of Returning Officer - - -						11
West Clare - - - - -	11,077	8	24	–								12
CORK:												
North Cork - - - - -	9,008	10	–	–	- -	- -	- -	- -	- -	20 – –	20 – –	
North East Cork - - - -	8,781	8	–	–	- -	- -	- -	- -	- -	20 – –	20 – –	
Mid Cork - - - - -	9,965	10	–	–	- -	- -	- -	- -	- -	20 – –	20 – –	
East Cork - - - - -	6,993	6	–	–	- -	- -	- -	- -	- -	20 – –	20 – –	

IRELAND.

the TOTAL EXPENSES of each CANDIDATE (both exclusive and inclusive of RETURNING OFFICER'S CHARGES) delivered to the RETURNING OFFICER pursuant to and the Number of VOTES Polled for each CANDIDATE.

COUNTIES.

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**Charles Cunningham Connor, esq.** -	820	186 18 –	105 4 –	221 2 3	15 17 4	6 15 –	138 1 6	24 8 7	698 6 8	938 6 8	4,666	– 4 –¼
	William Huston Dodd, esq., Q.C. - - -	820	97 1 2	8 11 6	156 4 2	2 16 –	3 – –	47 6 10	15 18 3	330 17 11	570 17 11	2,027	– 5 7½
2	**Hon. Robert T. O'Neill** - - - -	780	50 – –	8 19 8	69 2 6	6 16 –	- -	14 18 8	11 7 –	161 3 10	191 3 10	—	—
3	**Captain James M'Calmont** - - -	780	31 10 –	- -	59 18 6	- -	- -	7 4 10	- -	98 13 4	128 13 4	—	—
4	**William Grey Ellison Macartney, esq.**	860	26 5 –	- -	15 11 11	- -	- -	– 2 6	2 7 6	44 6 11	78 4 11	—	—
5	**Col. E. J. Saunderson** - - - -	860	- -	- -	47 3 –	- -	- -	- -	- -	47 3 –	72 3 –	—	—
6	**Dunbar Plunket Barton, esq., Q.C.** -	740	94 2 –	59 8 10	62 12 9	- -	- -	15 17 8	10 10 –	242 11 3	263 18 11	—	—
7	**E. McHugh, esq.** - - - - -	740	86 13 7	- -	32 10 10	- -	- -	15 1 4	45 – –	179 5 9	304 5 9	3,439	– 1 8½
	C. L. Falkiner, esq. - - - - -	740	229 17 1	27 18 –	92 – 10	- -	8 10 –	19 11 –	22 17 6	400 14 5	525 14 5	2,242	– 4 7½
	Alexander Blaine, esq. - - - -	740	7 15 –	- -	- -	- -	- -	32 3 2	– 10 4	40 8 6	165 8 6	59	2 16 –
8	**John Hammond, esq.** - - - -	700	- -	1 6 –	15 9 8	4 18 –	- -	2 7 6	- -	24 1 2	150 9 2	3,738	– – 9¾
	R. M. McMahon, esq. - - - - -	700	50 – –	10 15 –	47 12 1	- -	8 – –	8 17 6	1 6 6	126 11 1	252 19 1	813	– 6 2½
9	**Edward F. Vesey Knox, esq.** - -	860	- -	- -	5 14 1	- -	- -	2 18 –	15 – –	23 12 1	182 – 1	6,458	– – 6¾
	Major N. J. Everard - - - - -	860	32 – –	32 5 –	46 11 2	- -	1 2 –	15 13 6	48 16 7	176 8 3	334 16 3	1,950	– 3 5
10	**Samuel Young, esq.** - - - -	820	-	- -	5 11 2½	- -	- -	7 8 10	17 – –	30 – –½	185 1 9½	6,024	– – 7¼
	H. B. Clements, esq. - - - - -	820	3 3 –	32 – –	29 8 11	1 – –	6 10 –	24 4 2	6 6 –	102 12 1	257 13 10	1,360	– 3 9¼
11	**William Hoey Kearney Redmond, esq.**	900	No information can be obtained, owing to death of Returning Officer									3,203	—
	Joseph Richard Cox, esq. - - - -	900										2,759	—
12	**James Rochfort Maguire, esq.** - -	900										3,878	—
	Dr. Bernard O'Connor - - - - -	900										2,871	—
13	**James Christopher Flynn, esq.** - -	820	- -	- -	- -	- -	- -	– 10 6	5 – –	5 10 6	25 10 6	—	—
14	**William O'Brien, esq.** - - - -	780	- -	- -	1 5 –	- -	- -	– 15 –	- -	2 – –	22 – –	—	—
15	**Charles Kearns Deane Tanner, esq.** -	820	- -	- -	- -	- -	- -	2 – –	- -	2 – –	22 – –	—	—
16	**Anthony John Charles Donelan, esq.**	700	1 – –	- -	- -	- -	- -	-	1 – –	2 – –	22 – –	—	—

RETURN of Charges made to Candidates at the General Election in 1892, in *Ireland*, by Returning Officers,

NAME OF COUNTY OR DIVISION OF COUNTY.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers' Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee Charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
IRELAND—*continued.*					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
CORK—*continued.*												
West Cork	5,854	9	22	12	49 6 –	76 15 –	219 10 –	– –	54 9 –	400 – –	400 – –	1
South Cork	8,738	7	–	–	– –	– –	– –	– –	– –	20 – –	20 – –	2
South East Cork	10,602	9	38	23	95 14 –	103 10 –	226 14 –	– –	74 2 –	500 – –	500 – –	3
DONEGAL:												
North Donegal	6,965	8	28	9	109 4 –	97 8 –	188 17 –	37 – –	29 12 –	462 1 –	462 1 –	4
West Donegal	5,279	9	–	–	– –	5 – –	– –	8 – –	17 3 –	30 3 –	25 – –	5
East Donegal	7,051	6	31	9	122 17 –	106 11 –	199 9 –	40 – –	30 18 –	499 15 –	499 15 –	6
South Donegal	6,710	6	28	5	115 10 –	97 7 6	188 1 –	37 – –	34 12 –	472 10 6	400 – –	7
DOWN:												
North Down	9,306											8
East Down	8,757											9
					No information furnished by Sub-Sheriff							
West Down	10,568											10
South Down	9,342											11
DUBLIN:												
North Dublin	11,400	13	32	8	126 14 –	180 13 –	211 10 –	50 – –	143 6 –	712 3 –	551 – –	12
South Dublin	10,388	6	29	–	132 1 –	173 2 6	203 11 3	50 – –	141 6 –	701 – 9	625 – 6	13
FERMANAGH:												
North Fermanagh	5,937	7	29	12	87 7 –	91 7 –	110 5 –	46 3 6	77 – 6	400 – –	335 – –	14
South Fermanagh	5,788	6	28	11	88 4 –	72 10 –	107 2 –	46 3 6	86 – 6	400 – –	327 10 –	15
GALWAY:												
Connemara	6,815	2	10	–	120 – –	40 – –	150 – –	21 – –	21 – –	352 – –	270 – –	16
North Galway	8,328	8	16	–	89 6 –	37 10 –	198 7 –	34 8 –	72 – –	431 11 –	390 – –	17
East Galway	8,034	12	15	–	112 14 –	50 5 –	188 13 –	19 16 –	92 – –	463 8 –	430 – –	18
South Galway	6,708	9	13	–	71 16 –	46 4 –	148 18 –	32 8 –	53 – –	352 6 –	266 – –	19

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officer's Charges), &c.—*continued.*

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.							Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£ s. d.	£. s. d.		£. s. d.
1	**James Gilhooly, esq.**	660	- -	- -	1 11 6	- -	- -	8 - -	3 8 6	13 - -	213 - -	3,155	- 1 4¼
	Somers Payne, esq.	660	35 4 6	- 12 6	1 4 8	- -	- -	2 7 -	- -	39 8 8	239 8 8	329	- 14 6½
2	**Edward Barry, esq.**	780	- -	- -	1 - -	- -	- -	2 - -	10 - -	13 - -	33 - -	—	—
3	**John Morrogh, esq.**	860	- -	- -	6 2 6	- -	- -	7 2 6	- -	13 5 -	263 5 -	4,109	- 1 3½
	John Warren Payne Sheares, esq.	860	22 1 -	11 16 6	31 17 11	- -	11 10 -	9 19 -	- -	87 4 5	337 4 5	692	- 9 8¾
4	**John Mains, esq.**	700	- -	- -	1 2 1	- -	- -	1 3 4	41 - -	43 5 5	274 5 11	3,819	- 1 5¼
	David B. McCorkell, esq.	700	82 5 -	9 14 -	40 5 -	- -	1 - -	13 12 10	37 - -	194 1 11	425 2 5	1,108	- 7 8
5	**T. D. Sullivan, esq.**	660	- -	- -	- 10 -	- -	- -	2 10 -	- -	3 - -	28 - -	—	—
6	**Arthur O'Connor, esq.**	740	- -	- -	- -	- -	- -	- -	55 - -	55 - -	304 17 6	3,546	- 1 8½
	Emerson Tennant Herdman, esq.	740	282 7 2	13 - -	289 2 4	- -	17 - -	89 - 5	20 - -	710 9 11	960 7 5	2,783	- 6 10¾
7	**John A. Swift McNeill, esq.**	700	2 - -	- 17 6	10 18 -	- -	- -	3 4 -	10 10 -	27 9 6	227 9 6	3,930	- 1 1¾
	Henry Stubbs, esq.	700	78 13 2	10 7 7	84 18 4	- -	- -	2 18 3	4 3 1	181 - 5	381 - 5	1,400	- 5 5¾
8	**Colonel Thomas Waring**	820										—	—
9	**James Alexander Rentoul, esq.**	780										—	—
10	**Lord Arthur Hill**	860	No information furnished by Sub-Sheriff									—	—
11	**Michael M'Cartan, esq.**	820										4,207	—
	J. Walker Craig, esq.	820										3,636	—
	E. Magenis, esq.	820										42	—
12	**John Joseph Clancy, esq.**	900	- -	- -	49 6 -	- -	1 - -	- -	15 - -	65 6 -	248 12 8	3,991	- 1 2¾
	J. Mooney, esq.	900	5 15 -	1 - -	*134 - -	- -	4 - -	1 5 -	- -	146 - -	329 6 8	2,696	- 2 5½
	E. H. Woods, esq.	900	121 15 -	29 12 6	*246 12 8	- -	22 9 3	32 17 10	6 4 3	459 11 6	642 18 2	1,638	- 7 10
13	**Hon. Horace Plunkett**	860	180 13 -	136 10 11	269 17 7	13 13 6	35 - -	51 18 4	26 10 -	714 3 4	947 10 -	4,371	- 4 4
	St. Lawrence Ffrench Mullan, esq.	860	59 4 7	- -	69 19 10	- -	5 1 -	5 13 6	17 10 -	157 8 11	340 15 10	2,261	- 3 -
	Sir Thomas H. G. Esmonde, bart.	860	- -	- -	-	No Return lodged with Sheriff		- -	- -	208 6 11		1,452	- 2 10¼
14	**Richard Martin Dane, esq.**	660	84 1 6	93 - -	135 13 6	- 10 -	12 2 9	14 18 4	9 1 7	349 7 8	524 7 8	2,879	- 3 7½
	Jeremiah Jordan, esq.	660	25 - 1	7 12 9	73 7 -	- -	2 5 -	9 19 3	20 - -	135 - 8	295 - 8	2,562	- 2 3½
15	**P. M'Gilligan, esq.**	660	36 12 2	1 - -	16 16 7	- -	3 - -	2 15 -	39 8 8	99 12 5	262 2 5	2,941	- 1 9¼
	Arthur St. George Patton, esq.	660	165 16 -	58 13 11	145 7 5½	- -	16 - -	1 5 7	33 5 3	420 8 2½	585 8 2½	2,320	- 5 -
16	**Patrick James Foley, esq.**	700	54 3 -	- -	- -	- -	- -	15 7 10	29 12 -	99 2 10	234 2 10	2,637	- 1 9¼
	J. A. Joyce, esq.	700	- -	- -	-	No Return lodged with Sheriff		- -	- -	- -	135 - -	598	- 4 5¾
17	**Colonel J. Philip Nolan**	780	8 6 -	- -	2 15 -	- -	- -	3 7 -	45 - -	59 8 -	254 8 -	2,040	- 2 5¾
	Charles K. D. Tanner, esq.	780	71 6 -	9 - -	2 - -	- -	- -	57 17 6	13 16 8	154 - 2	349 - 2	1,651	- 4 2¾
18	**John Roche, esq.**	780	9 19 7	3 - -	3 10 -	- -	- 10 -	33 10 6	14 9 11	65 - -	280 - -	3,382	- 1 7¼
	J. Lynan, esq.	780	25 - -	- -	9 10 -	- -	- -	11 5 -	14 - -	59 15 -	274 15 -	974	- 5 5¾
19	**David Sheehy, esq.**	700	20 - -	- 10 -	1 9 -	- -	- -	20 11 9	- -	42 10 9	175 10 9	2,623	- 1 4
	J. P. M'Carthy, esq.	700	20 - -	2 - -	7 8 -	- -	3 - -	14 5 -	28 14 -	75 7 -	208 7 -	1,411	- 2 11¼

* £.47. 10*s.* disputed.

RETURN of Charges made to Candidates at the General Election in 1892, in *Ireland*, by Returning Officers,

NAME OF COUNTY OR DIVISION OF COUNTY.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
IRELAND—*continued.*					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
KERRY:												
North Kerry	5,855	7	12	3	36 – –	86 9 9	138 15 –	10 18 –	54 10 –	326 12 8	294 12 8	1
West Kerry	6,336	6	12	1	36 – –	65 6 9	118 9 –	16 4 –	81 1 2	317 – 11	317 – 11	2
South Kerry	3,686	11	12	2	36 – –	54 10 9	196 11 –	9 9 –	71 2 –	367 12 9	275 – –	3
East Kerry	5,885	6	13	7	39 – –	67 2 3	163 15 6	8 4 –	54 – –	332 1 9	312 1 9	4
KILDARE:												
North Kildare	5,901	7	16	5	50 8 –	76 9 –	75 12 –	34 – –	90 3 –	326 12 –	245 – –	5
South Kildare	5,973	8	17	2	57 5 –	84 5 –	79 16 –	37 – –	94 14 –	352 8 –	300 – –	6
KILKENNY:												
North Kilkenny	5,879	8	16	1	85 9 6	98 8 –	80 17 –	200 – –	109 11 6	574 6 –	400 – –	7
South Kilkenny	6,385	10	20	4	89 10 –	102 15 6	94 10 –	200 – –	112 1 3	598 16 9	400 – –	8
KING'S:												
Tullamore	5,295	7	–	–	– –	– –	– –	20 – –	– –	20 – –	20 – –	9
Birr	5,253	10	8	5	55 10 –	75 16 –	115 18 –	42 16 –	16 1 –	306 1 –	300 – –	10
LEITRIM:												
North Leitrim	6,692	8	16	1	48 – –	38 10 –	52 10 –	200 – –	4 – –	343 – –	143 – –	11
South Leitrim	6,253	8	18	1	54 – –	42 10 –	64 18 –	200 – –	4 – –	365 8 –	165 8 –	12
LIMERICK:												
West Limerick	7,118	12	23	–	67 19 6	59 9 6	197 4 –	40 – –	57 14 –	392 7 –	392 7 –	13
East Limerick	8,144	11	23	1	65 14 6	97 18 –	109 4 –	40 – –	37 2 2	349 18 8	349 18 8	14
LONDONDERRY:												
North Derry	11,443	18	41	12	158 18 –	143 10 –	274 14 –	40 – –	37 8 –	654 10 –	654 10 –	15
South Derry	9,380	8	38	7	141 19 –	132 1 –	237 2 –	40 – –	27 4 6	576 6 6	566 6 6	16
LONGFORD:												
North Longford	4,589	5	20	1	– – No separate accounts kept – –			– –	– –	340 – –	340 – –	17
South Longford	4,614	7	17	1	– – No separate accounts kept – –			– –	– –	340 – –	340 – –	18

specifying the Total Expenses of Each Candidate (both exclusive and inclusive of Returning Officer's Charges), &c.—*continued.*

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**Thomas Sexton, esq.**	660	85 – –	2 5 –	19 4 9	– –	– –	65 3 6	50 – –	221 13 3	368 19 7	2,858	– 2 6¾
	E. H. Burke, esq.	660	78 17 7	– –	53 – 1	– –	8 – –	39 10 –	40 – –	219 7 8	366 14 –	776	– 9 5¼
2	**Sir Thomas H. G. Esmonde, bart.**	700	55 16 –	– –	4 11 –	– –	– –	12 15 6	– –	73 2 6	178 16 2	2,490	– 1 5
	Edward Harrington, esq.	700	– –	– –	4 7 6	– –	– –	– –	65 – –	69 7 6	175 1 2	1,143	– 3 –¾
	R. E. Palmer, esq.	700	132 17 –	11 1 –	52 9 –	– –	2 1 4	8 11 4	– –	206 19 8	312 13 4	43	7 5 5
3	**Denis Kilbride, esq.**	580	6 10 –	– –	13 19 1	– –	– –	– –	21 12 –	42 1 1	133 14 5	2,096	– 1 3½
	J. D. Foley, esq.	580	– –	– –	2 – –	– –	– –	– –	30 – –	32 – –	123 13 4	225	– 11 –
	R. G. A. Winn, esq.	580	65 13 –	1 11 6	60 – –	– –	– –	– –	– –	127 4 6	218 17 10	86	2 10 10¾
4	**Jeremiah D. Sheehan, esq.**	660	– –	– –	15 1 11	– –	– –	– 10 –	– –	15 11 11	171 12 9	2,600	– 1 3¾
	J. M'Gillycuddy, esq.	660	91 15 9	50 12 –	103 13 10	– –	5 10 –	19 9 –	9 13 –	280 13 7	436 14 5	253	1 14 6¼
5	**Patrick James Kennedy, esq.**	660	70 – –	– 13 6	32 13 9	– –	10 – –	23 10 4	14 10 –	151 7 7	271 7 7	2,153	– 2 6¼
	James L. Carew, esq.	660	7 10 –	1 19 6	60 16 5	– –	10 – –	18 8 10	28 4 –	251 18 9	376 18 9	1,707	– 2 11¼
6	**Mathew J. Minch, esq.**	660	82 10 –	1 15 –	50 5 8	2 – 3	15 10 –	36 10 4½	15 – –	203 11 3½	363 11 3½	2,642	– 2 9
	James Leahy, esq.	660	3 17 –	2 5 –	49 6 7	1 10 –	10 – –	31 9 9	15 5 –	113 13 4	253 13 4	975	– 5 2¼
7	**Patrick M'Dermott, esq.**	660	– –	– –	37 – 1½	– –	– –	– –	– –	37 – 1½	237 – 1½	2,898	– 1 7½
	W. M'Murrough Kavanagh, esq.	660	35 13 –	9 1 –	28 13 8	– –	– –	– –	4 6 –	77 13 8	277 13 8	314	– 17 7½
8	**Patrick Allen Chance, esq.**	700	– –	– –	13 13 10	– –	– –	– –	38 – –	51 13 10	251 13 10	3,346	– 1 6
	Raymond De la Poer, esq.	700	37 6 –	5 – –	31 16 6	– –	– –	– –	8 2 6	82 5 –	282 5 –	253	1 2 3½
9	**J. F. Fox, esq.**	660	– –	– –	– –	– –	– –	– –	– –	– –	20 – –	—	—
10	**Bernard Charles Molloy, esq.**	660	– –	– –	26 8 2	– –	8 14 –	13 17 8	–	48 19 10	198 19 10	3,279	– 1 2½
	Wm. Thomas Trench, esq.	660	43 18 –	1 – –	72 14 5	– –	– –	2 14 –	2 – –	122 6 5	272 6 5	670	– 8 1½
11	**Patrick A. M'Hugh, esq.**	700	– –	– –	3 10 –	– –	– –	– –	45 – –	48 10 –	120 – –	4,502	– – 6¼
	Charles L. Tottenham, esq.	700	35 – –	6 1 –	26 15 6	– –	– –	24 1 11	19 2 3	111 – 8	182 10 8	645	– 5 7¾
12	**J. Tully, esq.**	700	– –	– –	3 15 –	– –	– –	1 10 –	10 – –	15 5 –	97 19 –	4,241	– – 5½
	Robert O'Brien, esq.	700	60 – –	5 – –	63 10 –	– –	5 – –	– –	27 – –	160 10 –	243 4 –	516	– 9 5
13	**W. Austin, esq.**	740	– –	– –	5 12 –	– –	– –	– –	50 – –	55 12 –	251 15 6	3,257	– 1 6½
	Henry Harrison, esq.	740	– No Return lodged with Sheriff –			– –	– –	– –	– –	– –	196 3 6	516	– 7 7
14	**John Finucane, esq.**	780	– No Return lodged with Sheriff –			– –	– –	– –	– –	– –	174 19 4	2,903	– 1 2¼
	W. Loonan, esq.	780	– No Return lodged with Sheriff –			– –	– –	– –	– –	– –	174 19 4	1,174	– 2 11¾
15	**Henry Lyle Mulholland, esq.**	900	414 4 –	95 7 –	250 10 5	6 2 6	11 7 –	72 19 1	17 6 6	867 16 6	1,195 1 6	5,490	– 4 4
	Thomas Greer, esq.	900	97 18 –	19 2 9	94 14 9	– –	4 – –	16 6 –	20 – –	252 1 6	579 6 6	2,300	– 5 –¼
16	**Thomas Lea, esq.**	820	471 16 2	88 2 –	220 8 11	3 17 6	38 3 –	56 8 6	69 12 –	948 8 1	1,231 11 4	4,554	– 5 4¾
	Right Hon. Samuel Walker, Q.C.	820	201 7 –	41 10 9	115 12 5	24 5 7	16 5 –	14 16 7	20 10 –	434 7 4	717 10 7	4,053	– 3 6¼
17	**Justin McCarthy, esq.**	620	12 10 –	2 15 –	22 9 9	– –	– –	– –	– –	37 15 3	207 15 3	2,741	– 1 6
	James Mackey Wilson, esq.	620	52 10 –	7 – –	74 1 7	2 10 –	– –	6 – –	4 9 10	146 11 5	316 11 5	203	1 11 4
18	**Dominick E. Blake, esq.**	620	12 10 –	4 3 –	34 17 4	– –	– –	– –	4 5 9	55 14 1	225 14 1	2,544	– 1 9¼
	George Henry Miller, esq.	620	51 11 –	7 – –	53 13 –	2 10 –	– –	– –	– –	114 14 –	284 14 –	347	– 16 4¾

RETURN of Charges made to Candidates at the General Election in 1892, in *Ireland*, by Returning Officers,

NAME OF COUNTY OR DIVISION OF COUNTY.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
IRELAND—*continued.*					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
LOUTH:												
North Louth	5,534	5	15	4	48 18 –	152 1 9	96 16 –	– –	45 1 11	342 17 8	340 – –	1
South Louth	5,418	8	16	2	49 12 –	138 11 8	95 4 –	– –	18 2 9	301 10 5	300 – –	2
MAYO:												
North Mayo	6,860	6	14	5	40 – –	50 – –	130 – –	37 – –	43 – –	300 – –	300 – –	3
West Mayo	10,644	6	20	2	50 – –	60 – –	260 – –	48 – –	82 – –	500 – –	500 – –	4
East Mayo	6,387	5	12	7	40 – –	50 – –	130 – –	37 – –	43 – –	300 – –	300 – –	5
South Mayo	9,723	8	–	–	– –	– –	– –	– –	– –	20 – –	20 – –	6
MEATH:												
North Meath	5,990	9	22	8	78 15 –	114 15 –	215 18 –	– –	– –	409 8 –	340 – –	7
South Meath	5,538	10	23	9	72 9 –	118 – –	224 12 –	– –	– –	415 1 –	340 – –	8
MONAGHAN:												
North Monaghan	7,047	7	20	7	75 – –	143 – –	102 – –	– –	130 – –	450 – –	450 – –	9
South Monaghan	7,120	5	18	10	57 – –	156 6 –	74 14 –	– –	137 –	425 – –	450 – –	10
QUEEN'S:												
Ossory	7,007	9	21	–	66 3 –	95 16 –	94 10 –	34 – –	49 11 –	340 – –	340 – –	11
Leix	6,288	9	20	–	63 – –	84 – –	86 15 –	34 – –	52 5 –	320 – –	320 – –	12
ROSCOMMON:												
North Roscommon	9,730	12	25	4	78 15 –	86 18 3	234 15 –	54 8 –	66 7 8	521 3 11	550 – –	13
South Roscommon	9,417	12	21	3	66 3 –	81 18 9	205 15 –	54 8 –	68 17 6	476 11 3	550 – –	14
SLIGO:												
North Sligo	8,992	9	16	3	83 – –	55 – –	97 10 –	– –	44 10 –	280 – –	280 – –	15
South Sligo	8,055	8	18	9	88 – –	55 – –	100 10 –	– –	46 10 –	290 – –	290 – –	16

pecifying the Total Expenses of eachCandidate (both exclusive and inclusive of Returning Officer's Charges), &c.—*continued.*

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**Timothy M. Healy, esq.**	660	- -	4 - -	23 9 7	- -	30 - -	12 - -	25 - -	94 9 7	264 9 7	2,268	- 2 4
	Philip Callan, esq.	660	30 - -	2 - -	25 - -	1 - -	10 - -	50 - -	50 - -	168 - -	338 - -	1,569	- 4 3½
2	**Daniel Ambrose, esq.**	660	60 - -	- 8 -	104 5 4	14 - -	5 10 -	42 14 -	9 1 8	222 13 -	372 13 -	2,451	- 3 -½
	Joseph Nolan, esq.	660	- -	- -	55 5 -	- -	- -	11 16 -	20 14 9	87 15 9	237 15 9	1,126	- 4 2¼
3	**Daniel Crilly, esq.**	700	4 5 -	8 15 -	22 3 4	- -	- -	35 15 3	19 17 4	90 15 11	240 15 11	2,201	- 2 2
	Bernard Egan, esq.	700	80 15 9	6 10 6	10 1 8	- -	- -	37 2 -	30 - -	164 10 3	314 10 3	1,397	- 4 6
4	**John Deasy, esq.**	860	- No Return lodged with Sheriff -			- -	- -	- -	- -	- -	250 - -	3,456	- 1 5
	John O'Connor Power, esq.	860	- -	- -	11 13 7	- -	- -	35 19 7	100 - -	147 13 2	397 13 2	611	- 13 1
5	**John Dillon, esq.**	700	- -	- -	5 17 2	- -	- -	- -	- 1 10 -	7 7 2	157 7 2	2,464	- 1 3
	John Fitzgibbon, esq.	700	- No Return lodged with Sheriff -			- -	- -	- -	- -	- -	150 - -	257	- 11 8
6	**James F. X. O'Brien, esq.**	820	- -	- -	- -	- -	- -	- -	7 5 9	7 5 9	27 5 9	—	—
7	**Michael Davitt, esq.**	660	- -	- -	27 7 8	- -	- -	- -	- -	27 7 8	197 7 8	2,549	- 1 6½
	Piercy C. De L. Mahony, esq.	660	- -	- -	10 6 9	- -	- -	- -	35 - -	45 6 9	215 6 9	2,146	- 2 -
8	**Patrick Fulham, esq.**	660	- -	- -	7 18 9	- -	2 2 -	- -	26 10 -	36 10 9	206 10 9	2,212	- 1 10
	James Joseph Dalton, esq.	660	- -	- -	36 3 3	- -	- -	4 17 10	20 - -	61 1 1	231 1 1	2,199	- 2 1
9	**Charles Diamond, esq.**	740	- -	- -	24 5 6	- -	13 10 -	16 17 -	21 - -	75 12 6	300 12 6	3,697	- 1 7¾
	Henry W. Jackson, esq.	740	85 15 -	6 16 6	30 15 8½	1 10 -	15 2 -	5 2 6	26 1 6	171 3 2½	396 3 2½	2,260	- 3 4
10	**F. O. Driscoll, esq.**	740	4 10 6	- -	- -	- -	- -	- -	54 - -	58 10 6	283 10 6	4,243	- 1 4
	M. M. Rutherford, esq.	740	34 - -	4 4 -	27 12 4	- -	1 - -	7 13 8	- 10 -	75 - -	300 - -	1,007	- 5 11¾
11	**Eugene Crean, esq.**	740	- -	- -	- -	- -	- -	- -	16 13 8	16 13 8	186 13 8	3,666	- 1 -
	Robert Staples, esq.	740	54 19 4	3 3 -	19 4 3	- -	- -	2 7 6	- 10 6	80 - -	250 - -	523	- 10 -
12	**Mark Anthony M'Donnell, esq.**	700	- -	- -	2 - -	- -	- -	2 5 -	45 10 -	49 15 -	209 15 -	3,261	- 1 3
	Lieut. Col. Robert A. G. Cosby	700	73 12 4	8 3 -	17 11 8	- -	- -	2 2 6	- -	101 9 6	261 9 6	513	- 10 2¼
13	**Matthias M'D. Bodkin, esq.**	820	- -	- -	- -	- -	- -	2 3 5	50 - -	52 3 5	*327 3 5	3,251	- 2 -
	James O'Kelly, esq.	820	- -	- -	- -	- -	1 - -	- -	60 - -	61 - -	*336 - -	3,199	- 2 1
14	**Luke P. Hayden, esq.**	820	- -	- -	12 - -	- -	- -	1 1 -	25 - -	38 1 -	*313 1 -	3,815	- 1 7¼
	Andrew Commins, esq.	820	- -	- -	18 - -	- -	- -	- -	24 5 -	42 5 -	*317 5 -	2,244	- 2 9¼
15	**Bernard Collery, esq.**	780	4 10 -	21 18 -	49 13 6	- -	5 - -	- -	43 4 -	124 5 6	274 5 6	4,262	- 1 3¼
	Owen Wynne, esq.	780	26 5 -	26 6 6	51 9 5½	- -	2 10 -	4 16 -	10 - -	121 6 11½	251 6 11½	958	- 5 3
16	**Thomas Curran, esq.**	780	26 2 6	28 7 -	20 4 6	- -	5 - -	- -	- -	79 14 -	239 14 -	4,300	- 1 1¼
	John Folliott, esq.	780	26 5 -	27 14 -	52 10 5½	- -	2 10 -	4 16 -	- -	113 15 5½	243 15 5½	548	- 8 11

* £.75 refunded.

RETURN of Charges made to Candidates at the General Election in 1892, in *Ireland*, by Returning Officers,

NAME OF COUNTY OR DIVISION OF COUNTY.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.	
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee Charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
IRELAND—*continued.*					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
TIPPERARY:												
North Tipperary	7,029	8	16	5	50 8 –	135 9 –	115 12 –	6 6 –	96 18 –	404 3 –	375 – –	1
Mid Tipperary	7,596	6	16	4	50 8 –	118 9 –	120 17 –	9 9 –	87 12 –	386 15 –	362 10 –	2
South Tipperary	5,964	7	12	2	37 16 –	99 15 –	95 17 –	7 7 –	82 1 –	322 16 –	280 – –	3
East Tipperary	7,180	7	15	1	47 10 –	148 10 –	113 7 –	6 6 –	98 13 –	414 1 –	375 – –	4
TYRONE:												
North Tyrone	6,481	5	19	12	59 17 –	83 5 –	183 3 –	37 – –	21 1 –	384 6 –	320 – –	5
Mid Tyrone	7,678	6	22	9	69 6 6	92 13 –	131 – –	40 – –	22 1 –	355 – –	289 13 4	6
East Tyrone	7,188	5	22	14	69 6 –	90 11 –	183 2 –	40 – –	23 13 –	406 12 –	276 12 –	7
South Tyrone	7,070	8	22	13	69 6 –	90 11 –	194 8 –	40 – –	23 13 –	417 18 –	320 – –	8
WATERFORD:												
West Waterford	6,667	7	–	–	– –	9 2 –	– –	6 6 –	2 2 –	17 10 –	17 10 –	9
East Waterford	6,411	9	22	3	79 – –	90 16 –	142 14 –	34 – –	6 11 –	354 – –	327 – –	10
WESTMEATH:												
North Westmeath	5,347	11	18	4	66 14 –	42 8 –	84 – –	65 8 –	77 10 6	336 – 6	300 – –	11
South Westmeath	5,304	6	16	4	64 8 –	50 9 –	75 12 –	62 5 –	77 9 –	330 3 –	285 – –	12
WEXFORD:												
North Wexford	9,890	9	18	3	56 14 –	89 15 6	146 10 –	– –	65 – –	357 19 6	252 2 1	13
South Wexford	9,872	6	18	–	56 14 –	90 9 –	166 14 –	– –	65 – –	378 17 –	255 8 2	14
WICKLOW:												
West Wicklow	4,853	11	15	1	No account kept as special arrangements were made with each candidate					310 – –	310 – –	15
East Wicklow	4,583	6	15	3						360 – –	360 – –	16
TOTAL OF COUNTIES	641,937	672	1,363	334	4,310 10 6	5,305 8 10	8,929 19 3	2,332 13 –	3,465 – –	26,284 14 8	23,647 8 9	

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officer's Charges), &c.—*continued.*

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**Patrick J. O'Brien, esq.**	740 – –	– –	– –	16 8 6	5 18 –	2 5 –	2 16 –	– 19 6	28 7 –	203 7 –	4,064	– 1 –
	Hon. Cosby A. Trench	740 – –	25 – –	3 5 4	44 16 11	– –	1 – –	2 15 3	– –	76 17 6	276 17 6	462	– 11 11¾
2	**John M'Carthy, esq.**	740 – –	82 18 6	4 – –	37 13 7½	– 2 6	10 – –	16 4 2	14 19 9½	165 8 7	282 1 11	3,284	– 1 8½
	Michael Conway, esq.	740 – –	– –	– –	3 10 –	– –	– –	– –	30 – –	33 10 –	153 16 8	887	– 3 5¼
	W. C. Heaton Armstrong, esq.	740 – –	64 14 –	1 1 –	75 15 3	– –	– –	6 11 8	50 15 2	198 17 1	323 17 1	346	– 18 8
3	**Francis Maudeville, esq.**	660 – –	7 13 7	– 8 –	9 2 7	20 2 6	– –	5 – –	11 10 6	53 17 2	183 17 2	2,571	– 1 5¼
	John O'Connor, esq.	660 – –	– –	– –	3 10 –	– –	– –	– –	30 – –	33 10 –	183 10 –	773	– 4 8¾
4	**Thomas Joseph Condon, esq.**	740 – –	– –	– –	4 6 1	– –	– –	18 17 7	12 19 1	36 2 9	211 2 9	2,998	– 1 4
	Patrick R. Dennehy, esq.	740 – –	No Return lodged with Sheriff			– –	– –	– –	– –	– –	200 – –	891	– 4 6
5	**Lord Frederic S. Hamilton**	700 – –	48 6 –	29 8 –	364 2 9	– –	15 – –	6 4 3	28 – –	491 1 –	651 1 –	3,045	– 4 3¼
	James B. Dougherty, esq.	700 – –	76 5 –	14 – –	171 7 9	– –	6 – –	32 7 3	14 18 8	314 18 8	478 18 8	2,996	– 3 2¼
6	**Matthew J. Kenny, esq.**	740 – –	20 – –	1 – –	27 5 –	– –	3 10 –	– –	41 8 –	93 3 –	194 9 8	3,667	– 1 –½
	Edward C. Thompson, esq.	740 – –	45 3 –	5 10 –	48 18 2	– –	9 – –	5 12 6	– –	114 3 8	202 10 4	2,598	– 1 6½
	George Noble Plunkett, esq.	740 – –	63 – –	11 13 –	95 1 3	– –	5 – –	13 8 –	10 8 11	198 11 2	298 11 2	123	2 8 6½
7	**William James Reynolds, esq.**	740 – –	80 – –	– –	39 7 8	– –	– –	3 1 4	3 3 –	125 12 –	263 18 –	3,430	– 1 6¼
	Thomas L. Corbett, esq.	740 – –	244 8 3	42 18 –	176 6 1	3 12 –	8 15 –	17 2 3	100 16 3	589 14 10	728 – 10	3,222	– 4 6
8	**Thomas W. Russell, esq.**	740 – –	210 7 –	95 14 –	235 3 4	3 – –	15 12 –	37 17 –	69 8 3	667 1 7	842 1 7	3,468	– 4 10¼
	Thomas A. Dickson, esq.	740 – –	293 9 –	14 17 –	87 5 7	– –	17 10 –	197 17 –	82 – –	692 18 7	837 18 7	3,096	– 5 4¾
9	**Alfred Webb, esq.**	700 – –	3 16 –	1 15 –	– 7 6	– –	– –	2 9 –	1 14 –	10 1 6	27 11 6	—	—
10	**Patrick Joseph Power, esq.**	700 – –	51 12 –	14 – –	20 4 6	29 8 6	– –	2 4 9	17 15 –	122 8 9	299 8 9	2,562	– 2 4
	Edmund Leamy, esq.	700 – –	– –	15 10 6	32 2 7	– –	– –	1 17 11	– –	49 11 –	199 11 –	1,043	– 3 9¾
11	**James Tuite, esq.**	660 – –	– –	– –	2 7 –	– –	– –	1 – –	12 – 2	15 7 2	165 7 2	2,878	– 1 1¾
	Alexander Blane, esq.	660 – –	– –	– –	9 6 9	– –	– –	– 10 –	3 5 –	13 1 9	163 1 9	379	– 8 7¼
12	**Donal Sullivan, esq.**	660 – –	– –	– –	– –	– –	– –	– –	– –	– –	135 – –	2,535	– 1 –¾
	Charles P. O'Donoghue, esq.	660 – –	165 16 6	14 10 –	75 12 5	– –	18 5 –	44 6 6	6 4 –	324 14 5	474 14 5	1,080	– 8 9½
13	**Thomas J. Healy, esq.**	820 – –	– –	– –	23 12 –	– –	5 – –	– –	10 15 5	39 7 5	165 8 5½	5,723	– – 6¾
	Colonel J. R. Magrath	820 – –	164 7 6	7 4 6	57 10 4	– –	– –	5 18 –	3 9 5	238 9 9	364 10 9½	859	– 8 5¾
14	**John Barry, esq.**	820 – –	– –	– 7 6	37 19 9	– –	4 10 –	– 7 8	– –	43 4 11	170 19 –	5,104	– – 8
	Captain S. B. Hamilton	820 – –	113 13 –	14 12 6	71 11 8	– –	– –	4 14 4	– –	206 11 6	334 5 7	554	– 12 –¾
15	**James O'Connor, esq.**	620 – –	– –	– –	– –	– –	– –	– –	40 9 8	40 9 8	150 9 8	2,582	– 1 2
	Colonel R. P. Saunders	620 – –	54 1 –	4 18 6	37 16 4	– –	1 – –	3 14 7	10 – –	111 10 5	204 17 1	784	– 5 2½
	John H. Parnell, esq.	620 – –	No Return lodged with Sheriff (Candidate in America)			– –	– –	– –	– –	– –	– –	546	—
16	**John Sweetman, esq.**	620 – –	175 8 7	11 19 10	61 17 1	– –	– –	– –	25 – –	274 5 6	407 12 2	1,433	– 5 8¼
	Captain Robert C. Halpin	620 – –	149 16 6	32 7 –	168 10 9	– –	4 10 –	18 13 –	10 – –	383 17 3	517 3 11	1,225	– 8 5¼
	William J. Corbett, esq.	620 – –	– –	5 – –	72 – –	– –	– –	– –	10 – –	87 – –	180 6 8	1,115	– 3 2¾
	Number of Members 85	120,140 – –	7,143 12 10	1,532 6 4	7,021 9 5½	167 – 2	532 6 4	1,968 8 10½	2,723 14 11½	21,192 19 11½	44,736 14 4½	332,339	*– 2 9¾
	Number of Candidates 163												

* This average is calculated from the Totals of Columns 22 and 23, exclusive of expenses incurred in uncontested constituencies.

RETURN of Charges made to Candidates at the General Election in 1892, in *Ireland*, by Returning Office

BOROUGHS.

NAME OF BOROUGH OR DIVISION OF BOROUGH.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
IRELAND—*continued.*											
BELFAST:					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
East Belfast Division	11,339	3	–	–	– –	– –	– –	8 – –	22 – –	30 – –	30 – –
South Belfast Division	7,563	2	–	–	– –	– –	– –	6 16 –	22 1 –	28 17 –	28 17 –
West Belfast Division	8,334	3	22	16	70 10 –	29 18 3	101 17 –	36 – –	41 7 6	279 12 9	279 12 9
North Belfast Division	8,610	4	–	–	– –	– –	– –	7 4 –	22 1 –	29 5 –	29 5 –
CORK	10,276	15	31	29	106 1 –	104 7 –	140 14 –	– –	72 – –	423 – –	378 17 –
DUBLIN:											
College Green Division	6,781	6									
Dublin Harbour Division	11,370	6									
St. Stephen's Green Division	8,284	6			Sub-Sheriff declined to furnish Return						
St. Patrick's Division	7,261	3									
GALWAY	1,909	2	7	–	21 – –	5 – –	29 8 –	20 – –	40 – –	135 8 –	100 – –
KILKENNY	1,806	2	6	–	42 – –	17 11 –	35 14 –	150 – –	51 7 –	146 12 –	146 12 –
LIMERICK	5,084	16	22	6	65 10 –	46 12 6	109 4 –	30 – –	21 6 –	272 12 6	250 – –
LONDONDERRY	3,161	1	17	–	12 13 5	34 – 6	77 14 –	20 – –	16 9 4	160 17 3	160 17 3
NEWRY	1,847	–	No information furnished by Sub-Sheriff								
WATERFORD	3,974	7	11	–	41 14 6	40 15 –	85 13 –	– –	45 6 –	183 8 6	183 8 6
TOTAL OF BOROUGHS	97,599	76	116	51	359 8 11	278 4 3	550 4 –	278 – –	353 17 10	1,689 13 –	1,587 9 6

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officer's Charges), &c.—*continued.*

BOROUGHS.

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expenses of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**Gustav Wilhelm Wolff, esq.**	650	105 – –	3 5 6	24 13 6	– 12 6	– –	– 15 –	– –	164 6 6	194 6 6	—	—
2	**William Johnston, esq.**	530	– –	1 1 –	35 9 6	– –	– –	2 5 –	– –	38 15 6	67 12 6	—	—
3	**Hugh Oakley Arnold-Forster, esq.**	560	128 2 –	99 5 9	270 11 8	2 7 –	1 – –	58 13 7	54 13 9	614 13 9	754 10 1	4,266	– 3 6¼
	Thomas Sexton, esq.	560	– –	8 – –	116 5 –	15 15 –	3 10 –	49 15 –	29 – –	222 5 –	362 1 4	3,427	– 2 1¼
4	**Sir Edward James Harland, bart.**	560	105 – –	11 18 9	100 16 5	– –	– –	– –	– –	217 15 2	247 – 2	—	—
5	**William O'Brien, esq.**	620	– 6 –	– 7 5	53 18 9	– –	7 10 –	58 9 2	15 – –	142 8 11	242 8 11	5,273	– – 11
	Maurice Healy, esq.	620	– 6 –	– 7 5	53 18 9	– –	7 10 –	58 9 2	2 – –	129 8 11	229 8 11	4,759	– – 11½
	William Redmond, esq.	620	– –	– –	25 19 11	– –	– –	3 8 –	15 – –	44 7 11	155 2 11	3,186	– – 11½
	Daniel Horgan, esq.	620	– –	– –	25 19 11	– –	– –	3 8 –	– –	29 7 11	140 2 11	3,077	– – 10¾
6	**Joseph Edward Kenny, esq.**	500									– –	2,568	—
	Sir Henry Cochrane	500									– –	1,441	—
	Timothy Daniel Sullivan	500									– –	1,116	—
7	**Timothy Harrington, esq.**	650									– –	4,482	—
	James M'Donald, esq.	650									– –	1,376	—
			Sub-Sheriff declined to furnish Returns										
8	**William Kenny, esq., Q.C.**	560									– –	2,893	—
	Joseph M. Meade, esq., LL.D.	560									– –	2,878	—
	William Parsons, esq.	560									– –	615	—
9	**William Field, esq.**	530									– –	3,694	—
	William M. Murphy, esq.	530									– –	1,110	—
10	**John Pinkerton, esq.**	350	– –	5 – –	– –	– –	6 – –	27 19 3	23 – –	61 19 3	111 19 3	644	– 3 5½
	A. A. Lynch, esq.	350	No Return lodged with Sheriff			– –	– –	– –	– –	– –	50 – –	593	– 1 8
11	**Thomas B. Curran, esq.**	350	8 – –	6 – –	58 2 7	– –	13 19 6	50 15 7	– –	136 17 8	201 17 8	7,444	– – 6½
	John O'Connor, esq.	350	– –	– –	19 16 8	– –	– –	– –	11 16 8	31 13 4	106 13 4	604	– 3 6¼
12	**Francis A. O'Keeffe, esq.**	470	10 – –	– –	51 19 –	– –	– –	8 1 –	5 – –	75 – –	200 – –	1,878	– 2 1½
	Patrick O'Brien, esq.	470	– –	10 2 –	50 3 11	– –	35 – –	– –	47 15 7	143 1 6	268 1 6	1,490	– 3 7
13	**John Ross, esq., Q.C.**	275	5 5 –	47 1 9	195 17 9	7 – –	9 10 –	2 12 6	22 18 –	290 5 –	370 13 7½	1,986	– 3 8¾
	Justin M'Carthy, esq.	275	10 10 –	2 5 –	33 – 9	– –	– 6 –	– 5 –	– –	46 6 9	126 15 4½	1,960	– 1 3½
14	**Patrick G. H. Carvill, esq.**											907	—
	Henry Thompson, esq.		No information furnished by Sub-Sheriff								– –	744	—
	Robert Johnston, esq.											54	—
15	**John Edward Redmond, esq.**	275	– –	7 4 –	33 10 4	– –	– –	17 15 4	– –	58 9 8	150 3 11	1,676	– 1 9½
	David Sheehy, esq.	275	– –	2 7 –	51 17 1	– –	– –	1 10 –	28 11 –	84 5 1	175 19 4	1,293	– 2 8¾
	Number of Members – – 16	14,320	372 9 –	204 5 7	1,202 1 6	25 14 6	84 5 6	344 1 7	254 15	2,531 7 10	4,154 18 3	67,424	*– 1 8
	Number of Candidates – – 32												

* This average is calculated from the Totals of Columns 22 and 23, exclusive of expenses incurred in uncontested constituencies.

RETURN of Charges made to Candidates at the General Election in 1892, in *Ireland*, by Returning Officers,

UNIVERSITY.

NAME OF BOROUGH OR DIVISION OF BOROUGH.	Number of Electors on Register.	Number of Polling Districts and Stations.		Number of Polling Booths held in Schoolrooms.	Returning Officer's Charges.						Total Returning Officer's Charges as Paid, whether reduced by Taxation or otherwise.
		Districts.	Stations.		Cost of Polling Booths.	Cost of Dies, Ballot Papers, Boxes, Advertising Placards, Stationery, &c.	Cost of Presiding Officers, Clerks, Counting Clerks, &c.	Fee charged by Returning Officer or his Official.	All other Charges of the Returning Officer.	TOTAL.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
IRELAND—*continued.*					£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
DUBLIN, TRINITY COLLEGE - -	4,352	–	–	–	55 7 8	24 3 –	206 3 1	- -	- -	285 13 9	285 13 9
TOTAL OF UNIVERSITY - -	4,352	–	–	–	55 7 8	24 3 –	206 3 1	- -	- -	285 13 9	285 13 9

SUMMARY.

COUNTIES - - - - -	641,937	672	1,363	334	4,310 10 6	5,305 8 10	8,929 19 3	2,332 13 –	3,465 – –	26,284 14 8	23,647 8 9
BOROUGHS - - - - -	97,599	76	116	51	359 8 11	278 4 3	550 4 –	278 – –	353 17 10	1,689 13 –	1,587 9 6
UNIVERSITY - - - - -	4,352	–	–	–	55 7 8	24 3 –	206 3 1	- -	- -	285 13 9	285 13 9
TOTAL - - -	743,888	748	1,479	385	4,725 7 1	5,607 16 1	9,686 6 4	2,610 13 –	3,818 17 10	28,260 1 5	25,520 12 –

Dublin Castle,
September 1893.

GRAND SUMMARY.

ENGLAND AND WALES - -	4,809,237	7,177	9,872	7,889	30,248 6 7½	25,136 18 7½	66,402 7 2	19,256 9 2	14,131 2 11½	155,175 4 6½	154,165 14 7½
SCOTLAND - - - - -	604,898	711	1,303	1,049	2,001 1 –	2,690 14 3½	10,629 1 5	1,306 14 7	1,228 4 8½	17,855 16 –	17,855 16 –
IRELAND - - - - -	743,888	748	1,479	385	4,725 7 1	5,607 16 1	9,686 6 4	2,610 13 –	3,818 17 10	28,260 1 5	25,520 12 –
GRAND TOTAL - -	6,158,023	8,636	12,654	9,323	36,974 14 8½	33,435 9 –	86,717 14 11	23,173 16 9	19,178 5 6	201,291 1 11½	197,542 2 7½

specifying the Total Expenses of each Candidate (both exclusive and inclusive of Returning Officer's Charges), &c.—*continued.*

- - - - - - - - - - - - - UNIVERSITY.

	NAMES OF CANDIDATES.	Maximum Scale allowed by Corrupt Practices Act, 1883.	Total Expenses of each Candidate, exclusive of Returning Officer's Charges.								Total Expense of each Candidate, inclusive of Returning Officer's Charges Paid.	Number of Votes Polled by each Candidate.	Average Cost per Vote Polled.
			Agents.	Clerks and Messengers.	Printing, Advertising, Stationery, Postage, and Telegrams.	Public Meetings.	Committee Rooms.	Miscellaneous Matters.	Personal Expenses.	Total Expenses.			
	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	**Right Hon. David Plunket** - - -	440	103 19 1	14 9 3	171 19 9	- -	5 - -	- -	8 11 -	308 19 1	403 18 7	2,188	- 3 8¼
	Edward Carson, esq., Q.C. - - -	440	108 19 1	14 9 3	171 19 9	- -	5 - -	- -	8 11 -	308 19 1	403 18 7	1,609	- 5 -
	Colonel James Corry Lowry - - -	440	149 9 1	8 16 -	223 6 2	- -	- -	6 4 10	- -	387 16 1	483 - 8	897	- 10 9
	Number of Members - - - 2 Number of Candidates - - 3	1,320	367 7 3	37 14 6	567 5 8	- -	10 - -	6 4 10	17 2 -	1,005 14 3	1,290 17 10	4,694	*- 5 6

- - - - - - - - - - - - - SUMMARY.

	Members.	Candidates.												
2	85	163	120,140	7,143 12 10	1,532 6 4	7,021 9 5½	167 - 2	532 6 4	1,968 8 10½	2,723 14 11½	21,192 19 11½	44,736 14 4½	332,339	*- 2 9¾
3	16	32	14,320	372 9 -	204 5 7	1,202 1 6	25 14 6	84 5 6	344 1 7	254 15 -	2,531 7 10	4,154 18 3	67,424	*- 1 8
4	2	3	1,320	367 7 3	37 14 6	567 5 8	- -	10 - -	6 4 10	17 2 -	1,005 14 3	1,290 17 10	4,694	*- 5 6
	103	198	135,780	7,883 9 1	1,774 6 5	8,790 16 7½	192 14 8	626 11 10	2,318 15 3½	2,995 11 11½	24,730 2 -½	50,182 10 5½	404,457	*- 2 8¾

D. Harrel.

- - - - - - - - - - - - - GRAND SUMMARY.

	Members.	Candidates.												
5	495	958	864,190	152,331 17 2	86,216 4 2½	269,445 19 8	16,644 1 5	26,526 15 8½	50,931 9 -½	40,326 5 7½	642,422 12 10	796,588 7 5½	3,725,855	*- 4 2
6	72	151	129,460	32,637 16 4	10,986 19 7½	32,120 19 4	2,769 9 11	2,534 19 3	6,761 19 3½	6,093 2 5½	93,905 6 2½	111,761 2 2½	475,130	*- 4 8
7	103	198	135,780	7,883 9 1	1,774 6 5	8,790 16 7½	192 14 8	626 11 10	2,318 15 3½	2,995 11 11½	24,730 2 -½	50,182 10 5½	404,457	*- 2 8¾
	670	1,307	1,129,430	192,853 2 7	98, 77 10 3	310,357 15 7½	19,606 6 -	29,688 6 9½	60,012 3 7½	49,415 - -½	761,058 1 1	958,532 - 1½	4,605,442	*- 4 1

* *Note.*—The averages in Column 24 have been calculated from the Totals of Columns 22 and 23, exclusive of expenses incurred in uncontested constituencies.

CONTROVERTED ELECTIONS (JUDGMENTS).

RETURN to an Order of the Honourable The House of Commons, dated 2 February 1893 ;—*for*,

COPY "of the SHORTHAND WRITERS' NOTES of the EVIDENCE which has been or may be Taken at the TRIAL of ELECTION PETITIONS under the Acts relating thereto since the last GENERAL ELECTION, and during the present Session of Parliament, together with a COPY of the SHORTHAND WRITERS' NOTES of the JUDGMENTS Delivered by the JUDGES selected for the TRIAL of ELECTION PETITIONS, in pursuance of the said Acts, and Copies of SPECIAL CASES RESERVED, and of all ELECTION PETITIONS."

(So far as relates to Judgments.)

(*Mr. Chancellor of the Exchequer.*)

Ordered, by The House of Commons, *to be Printed*, 2 *February* 1893.

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CONTROVERTED ELECTIONS.

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COPIES of the SHORTHAND WRITERS' NOTES of the JUDGMENTS delivered by the JUDGES selected for the TRIAL of ELECTION PETITIONS, in pursuance of the Acts relating thereto.

HEXHAM (DIVISION) ELECTION.

JUDGMENT delivered by Mr. Justice *Cave* and Mr. Justice *Vaughan Williams* on the TRIAL of the ELECTION PETITION for the *Hexham* Division of the County of *Northumberland*, at the Moot Hall, *Newcastle*, on Tuesday, 29th November 1892.

HUDSPITH and LYAL - - - - - - Petitioners.
CLAYTON - - - - - - - - - - Respondent.

Mr. Justice *Cave*.] WE have now come to the end of this Inquiry, and nothing remains but for us to give our decision. I propose, first of all, to discuss the question of corrupt practices, and afterwards that of illegal practices.

The corrupt practices which are charged against the Respondent and his Agents in this Petition are charges which mainly spring out of the action of the Respondent's Agent and of the Conservative Associations, Divisional and Local, and the Primrose League doings in this Division. Now there is of course nothing to be said in the abstract against Associations for the promotion of either Conservative or Liberal views. People have a right to associate together in order to persuade their fellow countrymen to adopt those views of politics which they are persuaded are the best and most wholesome; and so long as in doing that they resort solely to things which are likely to produce an effect upon the reason of those to whom they are addressed, no fault whatever can be found with their action; it is only when they endeavour to go beyond that and to acquire popularity for political principles of a particular kind by endeavouring to secure the adhesion of those voters who take a less strong view of political matters by addressing themselves not to their reason, but to less praiseworthy methods by giving them treats or entertainments for the purpose, by those means, of inducing, as I have said, those who take but little interest in politics for the sake of what they may get at these treats and picnics, to join one or other of the great political parties into which the country is divided.

Now, I am glad to say, with regard to the Conservative Association for the Hexham Division, that I see nothing in the rules, or in the management of that Association, with which fault can be found, except only in one very trifling particular, which I think had been better omitted, to which I will call attention presently. The Association was formed in April 1885, and one of its objects, amongst others, was to secure the return to Parliament of Conservative representatives, a perfectly proper and legitimate object so long as it is pursued by proper and legitimate means. The Respondent was appointed by the chairman, Mr. Lockhart and Mr. Isaac Baty were two of the honorary secretaries, and Mr. Capper was appointed the treasurer. There does not appear to be any record of the meetings of the executive committee, if any were held. A certain number of gentlemen were appointed members of the executive committee, of whom five were to form a quorum; but what they did, if they did hold any meetings, we have no evidence of. The first annual meeting was held upon the 25th of May 1886, when the accounts were passed. In that year the receipts were 154 *l.* odd, and the expenditure 132 *l.*, leaving a balance to the credit of the Association of about 22 *l.* The expenditure appears to have been entirely legitimate. It was mainly devoted to attending to the registration and to payments to those who did attend upon it, who endeavoured to secure as perfect a register of voters as could be obtained. Upon that occasion the officers were re-appointed, and they continued to be re-appointed down to 1891, when, in consequence of the death of Mr. Capper, no treasurer was appointed, the other officers remaining throughout the same. On the 22nd of June 1886 a meeting was held with reference to the Dissolution which was then expected; and it was then agreed that the Liberal Unionist candidate, there was not a Conservative candidate at that election, should be supported. It was also resolved that circulars should be addressed by the secretary of each local Association to the principal Conservatives in their respective districts, asking them for a subscription to the fund for registration purposes, and to enable the executive committee of this Association to have at their disposal a fund wherewith to further the interests of the Conservatives in the Division. They, therefore, contemplated furthering the interests of the Conservatives, and, undoubtedly, endeavouring to promote the election of a Unionist; and, if their action was recognised by the candidate, that would, of course, be quite sufficient to make the

Association his agents. When I say "the Association," of course I do not mean every member of the Association, whoever he might be, but I do mean that it was sufficient to make the acts of the executive committee the acts for which the candidate would be responsible, as long as he chose to acquiesce in their endeavouring to support him and to procure his election.

On the 31st of May 1887 the next annual general meeting took place, and the accounts were passed. The receipts during the year amounted to 132 *l.*, and the expenditure to 96 *l.*, leaving a balance in hand of 59 *l.* There, again, the expenditure appears to have been entirely legitimate. The next meeting was on 29th of May 1888, and it was to very much the same effect. The subscriptions had somewhat fallen off; they were only 99 *l.* odd, and the expenditure was very much the same, 103 *l.* On that occasion the accounts seem to have contained entries with relation to the local Association; and I think, also, an entry or two of moneys borrowed by Mr. Capper either from the funds of the Association or from Mr. Baty. All the items of that nature were struck out by the committee, and the accounts as passed were confined entirely to the affairs of the Association, not recognising any responsibility for expenditure by the local Association, or any responsibility for the borrowing of sums by Mr. Capper. In May 1889 the subscriptions had considerably increased. They amounted to 157 *l.*, and the payments arrived at nearly the same sum as in the previous year, leaving a balance of 55 *l.* The expenditure, as sanctioned ultimately by the committee, was perfectly legitimate, and the sums expended on behalf of the local Association were again struck out of the account. It was resolved that a circular letter should be addressed to the members of the executive committee, requesting them in their various districts to have an organising revision, and to report thereon, and that the secretaries be empowered to spend 50 *l.* in payment for local assistance in the various districts. That I gather to have been for assistance in what were the professed objects of the Association, chiefly, that is to say, the payment of registration expenses. In May 1890 the subscriptions amounted to about the same sum, 154 *l.* odd, but the payments had fallen off; they were 126 *l.*, leaving a balance of 86 *l.* There, again, the expenditure was carefully gone through, and, as audited, was undoubtedly, as it seems to me, legitimate. It stands in this way:—Balance from last year's statement, 55 *l.* odd; subscriptions, as per list, 154 *l.* odd; payments for registration expenses, overseers for list, postages, expenses of revision courts, printing and advertising, 26 *l.* 16 *s.* 4 *d.*; and local agents' correspondence, fees, and expenses, 47 *l.* 6 *s.* 7 *d.* Those appear to be entirely devoted to the perfection of the register. Then come lectures and literature, expenses of lectures, lecture rooms, and travelling expenses, 28 *l.* 9 *s.* 3 *d.*; advertising and printing, 23 *l.* 4 *s.* 2 *d.*; subscription to National Union, 1 *l.* 1 *s.* Now, there, again, you will see that the expenses are apparently perfectly legitimate. Beyond the sums required for the registration, a sum of money was spent over lectures and literature, that is to say, persons who came round to lecture, and addressed those who were willing to go and hear them on political subjects; and literature in the shape of pamphlets and leaflets and so on, which would be sent by post to the address of the individual voter. So far it is obvious that nothing was being done except to appeal to the reason of the voter, possibly also to his sympathies. But there was nothing there showing that a single farthing was spent in appealing simply to his willingness to take food and drink when he could get anything of that kind for nothing. The executive committee and all the officers were re-appointed. In May 1891 there was a report showing considerable activity. It states that upwards of 50 political meetings had been held in the preceding year, and that local associations and clubs were strongly recommended to keep up the interest in their respective localities by organising social and other gatherings during suitable seasons of the year. Now, I venture to think that that, as I said a little while ago, is somewhat dangerous advice. No doubt so long as the local Associations confine themselves to their own members and do not tout for subscriptions for such a purpose; if they unite in order that by means of uniting they may be able to afford a social gathering, which but for such union they would not be able to afford, I should see nothing wrong in that. But undoubtedly it is somewhat dangerous, because it is so easy to pass from that to something which is objectionable; and when a local organisation has got up a social *fête*, and there happens to be a loss upon it, there is then the temptation to other people to subscribe and make good that loss, which, if the treat is one involving the giving of meat and drink at a less price than it can be furnished at by those who are engaged in furnishing it, comes very perilously near to treating, and cannot be too strongly deprecated.

With reference to some part of the contention on behalf of the Respondent, there is a not unimportant item, namely, this minute:—"The promise of Mr. Clayton to contest the Division on the next vacancy is a matter of the highest satisfaction to the executive." The executive committee of this important body, of which Mr. Clayton was the chairman, recognise and dwell with satisfaction upon the existence of a promise by him to contest the Division on the next vacancy. After that it is apparent, I think, to any one that his consent to become a candidate, which was given, I think, upon the 24th of January in that year, would have the effect of substituting him and his intended candidature upon the next vacancy, as the object of the desires and wishes of the Conservative voters; a much more definite thing than the general prosperity of the Conservative cause, and one to which voters in that class of life are much more likely to direct

direct their attention to. Now, at that time, as I have said, Mr. Capper was dead, and it is remarkable that no one was appointed to succeed him. There was then in the bank a sum of 23 *l.* 1 *s.* 9 *d.*, and there were some outstanding subscriptions. The expenditure, again, appears to have been, so far as one can judge, perfectly legitimate. The last entry was on the 15th of January 1891, a day or two before Mr. Capper's death.

Now, those were the circumstances under which the Conservative Association existed when a good deal of the money, the expenditure of which we have been inquiring into, was being spent, and subsequently continued to be spent. Mr. Baty is undoubtedly a very active man, strongly imbued with Conservative principles, ready and willing to devote his exertions to the support of the Conservative cause, and endeavouring to procure the return of Mr. Clayton. The Association's treasurer was dead, as I have said, and no one had been put in his place. No authority had been given, so far as there is any evidence before us, to Mr. Baty to expend money on behalf of the Association, nor does it appear that any authority had been given to him to get in subscriptions. Certainly none were got in, and apparently the work of the Association was in abeyance. Mr. Baty, however, determined himself to do what the Association had been in the habit of doing, and to trust to being repaid for any moneys that he should spend in that way, either by the Association or Mr. Clayton, as the case might be. With that object he spent a very considerable amount of money. But, unfortunately, he did not confine himself to spending money in the same way as the Association had been in the habit of spending it. As early as the 14th of February 1891 he contributed the sum of 3 *l.* 16 *s.* 7 *d.* to make up a deficiency upon the annual meeting at the High Schools at Prudhoe, the meeting of the Conservative Association. That gathering, as I say, took place upon the 30th of January 1891, and on the 14th of February Mr. Baty paid towards the deficiency the sum of 3 *l.* 16 *s.* 7 *d.*

It has not been necessary for us to inquire, and we have not inquired, whether anything of the kind had been done before. No evidence has been laid before us; nor was it likely that it would be, because it was not material for the purposes of the Petitioners; and I am willing to assume that that was the first occasion upon which Mr. Baty had done that, which I say was questionable. Undoubtedly, if that had been a single instance, although even a single instance is to be deprecated, yet if it had been a single instance, I should have been very far from holding that Mr. Baty had been guilty of corrupt practices. Unfortunately that is not so. A large number of payments follow, with regard to which one cannot but come to the conclusion that they were designed to promote the Conservative cause, and as a necessary consequence the success of the Conservative candidate. On the 25th of May 1891 Mr. Baty handed to the treasurer of the local Association the sum of 50 *l.* to pay outstanding accounts. I think that is enough to show that the local Association was in an impecunious condition. No accounts from that Association have been laid before us, nor has the treasurer been called; and I should strongly suspect that that sum of 50 *l.* was to be applied in meeting outstanding accounts, which could not bear inspection so well as the accounts of the Divisional Association. On the 25th of July Mr. Baty paid Mr. Falconer a sum of 20 *l.* towards the Prudhoe picnic. The picnic, however, was more successful than had been expected, and 15 *l.* of that sum was returned, leaving the total sum advanced to Mr. Falconer 5 *l.*, to which must be added a sum of 1 *l.* 14 *s.*, which appears to have been expended in providing certain necessities for the picnic.

On the 5th of August comes the Hermitage treat, a picnic, as I think, of the Primrose League, and to that Mr. Baty subscribed the sum of 5 *l.* Then comes the Haydon Bridge picnic, to which Mr. Baty subscribed 1 *l.* 14 *s.* And then comes the picnic, of which so much has been said, at The Chesters. That was on a larger scale than any that have been mentioned before, and I daresay it is perfectly true that it was on a much larger scale ultimately than those who projected it contemplated. It was extremely popular. There was a reduction in the railway fares, bringing them far below the ordinary fares charged by the company, and tea was provided at half the price at which it could be supplied by the contractor. The result of that was that after deducting the sums which were received for tickets for the railway, or for tickets for the tea, there was a sum of about 35 *l.*, which was found by Mr. Baty to pay the deficiency upon that treat. That, from its nature, from the fact that it was given at The Chesters, the residence of Mr. Clayton, and from the enormous number of people who attended it, was calculated very much to increase the popularity of Mr. Clayton, to increase the adhesion of people who did not care particularly about politics, to the Conservative cause, and to Mr. Clayton; and to very much advance his chances of success at the contest, which everybody knew must take place within a comparatively limited time, although at that time the precise time when it was to take place was not fixed.

Now, the sum totals that I have mentioned, I do not say that they are by any means exorbitant, come to something like 102 *l.* Unfortunately it was not in the Hexham local district alone, or in the places where Mr. Baty interfered at all, that things of this kind took place. We know that there were treats held at other places, and notably at Corbridge, to which the poor people were admitted without payment, and on which I shall have to say a little more presently. There, therefore, was a considerable amount altogether of treating going on during this period (I come down now nearly to November) between January the 24th and November the 14th, 1891. And it must be borne in mind

that treating is the particular form of corruption which can be practised with advantage at the present time. Now that the constituencies are so large it becomes impossible successfully to bribe. You do not know how much of that kind of thing is necessary, and bribery does not produce any result, except on the part of those who actually are bribed. No one cares to go and vote for a man because he is supposed to be willing to pay for votes, unless he has got an agreement beforehand, if he is a man of that character and description. But with reference to treating it is far otherwise; a very small amount is sufficient to procure a great deal of popularity, because there is in every constituency now, looking at the very wide extension of the franchise, a considerable number of men who do not make politics their serious business at all, or even attach much importance to one side or the other. They are perfectly ready to vote for the man who is popular, and if by reason of treats and pic-nics and things of that kind you can produce a general feeling that the particular candidate is a good fellow, and that he is willing to give a poor man a supper or a treat, or an entertainment of this kind and the other, and that gets generally spread over the division, an enormous amount of popularity is produced by that which, as against an association which did not resort to the same sort of thing, would have a very large effect when the polling came to take place.

That being the state of things Mr. Clayton is minded to go abroad, and before he goes Mr. Baty tells him that he has spent a very large sum of money, 326 *l.*; whether that is in addition to the 20 *l.* odd in the bank, I do not know, but it is a small sum in comparison, and I disregard it. He tells him that he has spent 326 *l.* and wants him to pay that amount. Mr. Clayton, with very great carelessness, very reprehensible carelessness, gave him a cheque for that amount, without taking the trouble to inquire how it was made up or what it consisted of. If Mr. Clayton had reflected, he would have remembered that the sum alleged to have been spent between January and November was nearly three times the amount which was ordinarily expended by the Divisional Association; and it ought under these circumstances to have occurred to him that he ought not to pay a sum so much in excess of what had been paid up to that time without making some inquiry as to what the amount consisted of, and how it came about that Mr. Baty, who was not treasurer, and who does not appear to have been authorised to deal with the funds of the association, and who had not in fact collected any subscriptions, came to be using these large sums of money out of his own pocket for the purpose of promoting the interests of the party. I am assuming now that Mr. Clayton believed the whole of this money to have been spent in a legitimate way. He says that he believed so, and I do not see my way to disbelieve him with regard to that. I think he was ignorant of the manner in which the money had been spent; but certainly it is very much to be regretted that he did not make inquiries, because if he had made inquiries and had looked at those accounts, and had seen how much money had been spent in ways which either were not explained or which on the face of them appeared to be suspicious, I cannot help thinking that he would at once have refused to allow Mr. Baty to act for him any longer, and would have declined to accept any responsibility whatever by paying any portion of those sums. That undoubtedly in his own interest is what he should have done. Unfortunately he did not do it; and it seems to me that when he chose to pay this money without forbidding Mr. Baty to pay further sums, knowing that further sums must be found or the interests of the party would suffer, I say that when he did that, in my judgment it cannot possibly be denied that he did treat Mr. Baty as being his agent, and did authorise Mr. Baty to incur the usual legitimate expenses, which up to that time had been paid by the association through the treasurer. But then the moment that he did that, that very thing resolves itself into his making Mr. Baty his agent to continue making these payments, which were (I am speaking now only of legitimate payments), calculated to promote the interests of the party. If Mr. Baty's previous payments had been all legitimate, and if all his subsequent payments had been legitimate, I think that he would have had a perfect right to recover the whole of those payments from Mr. Clayton, on the ground that Mr. Clayton had impliedly sanctioned him in going on incurring expenses of that kind, and paying expenses of that kind. Of course if they had been, no question would have arisen. Unfortunately, however, after this clear recognition, as I think it was, of Mr. Baty as his agent, Mr. Baty did proceed to make other illegitimate payments, which, I think, amounted to corrupt treating, and for which therefore Mr. Clayton must suffer.

On the 4th of December there was a contribution of 3 *l.*, being a deficiency upon the Local Conservative supper given at Mickley. It is what is called a social, but it is a social of the Conservative Local Association, and upon it there was a deficiency, which was supplied by a contribution from Mr. Baty. Then, again, at the Corn Exchange, Hexham, there was a pic-nic, I think it was, or a tea party or something of that kind; and I am afraid it is not going at all too far to suppose that that and other entertainments by the Hexham Local Division was supplied out of the 20 *l.* which, upon the 16th of March 1892 Mr. Baty handed over to the treasurer of the Local Association, and of the disposal of which no account whatever has been given. Whatever may be the truth with regard to that, then comes a matter, which to my mind is a clear case of corrupt treating. I mean the entertainment upon the Seal. There had been sports, we are told, at the Seal before, under what precise circumstances I do not know. They have been held sometimes (not at all every year, but on some occasions) at Easter. There were none at Easter

Easter this year, and accordingly Mr. Baty and some other persons projected a treat to be held on the Seal upon Whit Monday. That purported to be held under the auspices of the Conservative Association, wall bills in the Conservative colours were posted about, with the result that large numbers of people attended. Mr. Clayton was there, in the chair, political addresses were given, and a sum of 30 *l.* was spent over and beyond what was paid by the people. Twice the amount, that is to say, that the people attending the sports paid, and that sum of 30 *l.* was supplied by Mr. Baty. It seems to me, therefore, that with regard to two of the charges in the Petition, the charge of making up the deficiency on the Mickley supper on the 21st of November 1891, and with regard to more important doings at the Seal, on the 6th of June 1892, there were on these occasions two instances of treating which are shown by the history of the case, to my mind conclusively, to have been provided by Mr. Baty for the purpose of inducing people to adopt Conservative views, or to confirm waverers in those views, and induce them at the election, which it was known on the 6th of June was certainly impending within a very short time, to vote for Mr. Clayton. I have no doubt, as I say, in coming to the conclusion that both those occasions were occasions of corrupt expenditure by Mr. Baty, as at that time he had been treated by Mr. Clayton as his agent, and that they amount to a corrupt treating by Mr. Baty, and by Mr. Baty at a time when he was Mr. Clayton's agent; and consequently avoid this election.

Now that brings me to another point, and a more important point, so far as Mr. Clayton is concerned, a charge that is to say, of personal treating at the Chesters. I have already expressed my regret that Mr. Clayton did not take more pains to see that Mr. Baty was confining himself within legitimate bounds. Mr. Clayton says he was ignorant that there was any over-stepping of those bounds, and that if he had known upon the 14th of November 1891, that the sum of 35 *l.* was included in that sum of 326 *l.* for the pic-nic at the Chesters he would not have paid for that pic-nic. Now, if he were *bonâ fide* ignorant of what had taken place, then I think he would not be personally liable for that treating; I am quite clear he would not. On the other hand, if he were ignorant, *malâ fide* he would be. I do not think that mere carelessness is sufficient unless it is of so gross a character as to compel you to come to the conclusion that the ignorance is *malâ fide*; that is to say, that Mr. Clayton suspected something was wrong and chose wilfully to shut his eyes in order that he might be able to say on a future occasion that he did not actually know what was going on. As I have said, I think he was very careless in paying that large sum of money; he ought to have known what the expenses were, because he was President of the Society and was one of the Executive Committee, and he ought to have known what the annual expenses of the Association were, and ought to have been staggered at the large amount that he was called upon to pay. And if I could have seen that he had any reason to suspect Mr. Baty of being guilty of corrupt practices, then I should have said that the refusal to inquire upon that occasion was and pointed to ignorance which was not *bonâ fide*, and I should have come to the conclusion that he must be held responsible for personal treating. I have not, however, been able to find anything of that kind. There is nothing that I can find in the previous career of Mr. Baty—nothing at all events has been proved here which in my judgment should have led Mr. Clayton to suspect what Mr. Baty did to induce him to decline to believe his statement or to refuse to pay the money. There is some little contest, some difference I should say, as to what took place when the money was paid; but having regard to what has been done generally and to the way in which Mr. Baty gave his evidence with regard to the Mickley supper for one thing and other matters that may be mentioned, where there is a difference between the evidence of Mr. Baty and the evidence of Mr. Clayton, I prefer the evidence of Mr. Clayton; and inasmuch as if I believe it I cannot get further than to find him guilty of carelessness, and cannot get so far as to find him guilty of *mala fides*, I think the first charge has not been made out.

Now there is another charge of bribery, the case of Isaac Baty and James and David Salkeld. I have come to the conclusion that that charge is not proved. The evidence of three witnesses called for the Petitioners is not consistent; the evidence of the third witness differing in many points from the evidence of the other two. Moreover, the way in which the evidence seems to have been obtained is of a highly objectionable character. If that third witness is to be believed upon that point, a paper containing a statement is brought to him, is read over to him, and he is asked whether that is correct, and he says it is. That is not the way in which evidence ought to be obtained if it is desired to produce an impression of its truth. Therefore, I have come to the conclusion with regard to that charge that it has not been proved.

Then I come to another case, the case of Isaac Walton and Thomas Cowing. That case has given me a great amount of trouble. There does appear to have been for some years a practice in the Corbridge polling district, when there was a pic-nic, or a "social," or whatever it was, of the people around contributing money to buy tickets, which were to be distributed gratuitously among poor people. That is a most objectionable practice, and any person who can be proved to have done it will run a very great risk of being found guilty of corrupt practices We have had some names mentioned—not names which are to be found in the particulars, and not cases therefore which we are bound to go into upon this petition—and I do not say more than this: that, without mentioning any names, persons who sent sums of money to be distributed in tickets to poor and needy men are really far more to blame than Isaac Walton and Thomas Cowing are, and deserve to be

punished more than they do. Under the very peculiar circumstances of this case we have not been able to satisfy ourselves that it would be our duty to report Walton and Cowing, although they have certainly run a very great risk, and if anything of the kind is done in the future, after the warning which has now been given, the persons who do it must not expect to get off in the way in which these two have now got off.

With regard to the remaining charge of treating, with reference to the entertainment at the Hexham Corn Exchange, the evidence laid before us has not been sufficient to satisfy us that that was done from corrupt motives, and therefore we do not place any reliance upon that as forming a ground for our judgment.

The charge of general treating was abandoned, and I think rightly abandoned, because where anything came of it, it showed rather, not general treating, but particular treating; and in these cases of allegations of general treating, where the thing is not actually given away, not like a case where people have beer given to them until they are wallowing about drunk and so on, it is very difficult indeed to say that the effect intended to be produced has been actually produced in any particular case. There were two men called, for instance, with reference to that treat at Corbridge. There was nothing in the evidence which led one to suppose that any effect had been produced upon their minds; and that is always an element in cases of this kind. In order to find general treating you ought to find that in all probability an effect has been produced upon a considerable number of minds; and although that may be done in such ways as were adopted here, provided they go to a sufficient extent, I am not prepared upon this occasion to say that general treating has been established.

Then comes the last charge of corruption, and that is the case of persons who are charged with personation. The agents who are alleged to have been guilty have not, I think, been shown to be guilty. Edward Tate to my mind, beyond all doubt, knew that the name on the register was that of his father; that he had not occupied the property long enough to be entitled to vote; that he had never claimed a vote; and in my judgment he was guilty of the offence of personation. But I am not able to satisfy myself that Thomas Robson was guilty also. If Thomas Robson had known that Edward Tate was dead, and had known the time when he died, then of course he would have known quite sufficient facts to satisfy himself that Edward Tate had no right to vote. He says, however (and there is no evidence to the contrary), that he did not know the old man; that he believed the Edward Tate who actually voted was the person who was on the register; and I cannot find any proof which satisfies me that Tate ever told him that it was his father who was on the register, and not himself. When questions of that sort were addressed outside the polling-booth, either to Robson or to Tate, Tate made no answer, but hurried on into the polling-booth; and I am not satisfied that Thomas Robson knew that Edward Tate was the man whose name was not on the register.

With regard to the next case, that of Henry Robson and William Walton, I think it is satisfactorily established that there was a mistake somewhere. I am pretty confident from what I can see of the amended occupiers' list, that the revising barrister had before him the claims' list, and that he dealt with the claims' list. If he had not dealt with the claims' list, and meant to treat it as a claims' list and to have the names inserted in the occupiers' list, he would have made the correction himself in the occupiers' list, which would of course have produced the same effect. However, he did not; but I am satisfied that he intended the claims' list to be treated as a claims' list, and that in all probability he signed that claims' list. It is not now attached to the other. It is the common practice, and in my judgment the right practice, for the revising barrister to tear off that list of objections. When the objections have been heard, that list is done with, and to send that along with the old list and the claims' list to the Clerk of the County Council would be likely to lead to confusion and mistake. The little pieces of paper which were produced show that something was torn off; but they do not satisfy my mind that anything was torn off except the list of objections. It is possible that both may have been torn off; it is possible that they may have been torn off by the revising barrister; it is possible that they may have been torn off after the documents had left the revising barrister, and when they got into the hands of the Clerk of the County Council; I do not think it is necessary for us to inquire how that is; and I do not think there is any ground for saying that it was done intentionally, but I think that it was accident, by whomsoever it was done. But when you have established the fact that this vote really was allowed, and the case is a very unusual one, I think it would be a very harsh conclusion to draw the inference that Henry Robson and William Walton were guilty of corrupt personation. The man undoubtedly had no vote; that is quite clear, because he was not on the register; but these two persons may have honestly believed that he had, and if they honestly believed that he had, they are not liable to be reported for personation.

With regard to John Emerson, it is clear beyond all question that he knew he had no right to give a second vote. He says that he hid himself in order not to be compelled to go, and that he was taken by force; and some witnesses have been called in order to substantiate that statement of his. I cannot believe that; it seems to me to be extremely unlikely, the notion of a man of that size and weight hiding himself because he would not go and give a second vote, which was an illegal thing for him to do, and that he could have been compelled to do it against his will. He had only when he was at the polling-booth to say, "I have voted before; can I have another ticket," and it would at once

once have been refused him. It is idle to tell me that he went and gave that second vote under compulsion. He might have appealed to any person who was outside the booth, and said, "Here is a man who is trying to make me vote a second time when I have voted already" Johnson gave his evidence in a way that commanded my assent, and I do not for a moment believe that statement that he took the man up to vote, knowing that he was taking him up against his will, and that in all probability when that man got to the poll he would say, "It is no use Johnson bringing me here; I have voted already, and therefore I do not mean to ask for another ballot-paper." On these grounds I am not satisfied that Johnson is guilty, and I am satisfied that John Emerson is.

Then come the payments and contracts on account of the bands. I think that is a misconceived objection altogether. Payment on account of a band is illegal as soon as the election has begun; but up to that time I do not find anything that makes it illegal. If it is part of an entertainment, the whole thing, of course, may be treated together for the purpose of showing what was the intention of the people who got up that entertainment; and we have dealt with that, so far as it is necessary to deal with it, in considering the cases of treating. But the mere paying of a band before the election has begun is, in my judgment, not one of those things that are hit by the Act.

Lastly, we come to the illegal practices. Now, with regard to Mr. Baty, there is abundant evidence of illegal practices. The whole thing was done in wilful disregard of the provisions of the Act of Parliament. In order to justify the acts of the five men who were called before us last, they ought to have been appointed sub-agents. They performed the duties of sub-agents; they conducted the election in their own particular districts; and the Act intended that where that was the case they should be nominated as sub-agents, in order that where the election agent had necessarily to delegate his authority to other people it might be known who they were and they might be held responsible for their acts and omissions. I do not know whether that was what was contemplated, but it certainly is remarkable that for a short time, I am bound to say for a very short time indeed, Mr. Bigham did deny, or rather intimated to Mr. Robson that he must prove, the agency of these men; but, as I say, that attitude lasted for a very short time indeed. Mr. Bigham, with his usual good sense, recognised the fact that he could not dispute these men's agency, and he gave no further trouble in the matter. It is for the very purpose that agency under such circumstances should not be in dispute, and that the persons who are appointed to conduct the election locally, should be responsible in the way in which election agents are responsible, and not in the way in which an ordinary agent is responsible; it is for that very purpose that the Act requires that they shall be appointed election agents if they are going to do matters of this kind, and not that they should either not appear as agents at all, or be put down as clerks or something of that kind.

There were a number of other matters in respect of which the accounts were not made out in pursuance of the Act of Parliament. I read out to James Gregg a number of items which are put down in the "Miscellaneous" part, apparently under his name. There are some six of them, and his name is put at the head of the six. It does not necessarily follow from that, although it ought to, that they were sums which were handed over to him, because the name of every person who received sums of money for miscellaneous expenses ought to appear; and I am satisfied that they were not handed over to him, but were for some reason or other dealt with in some other way; and there are no vouchers for those sums, and what became of them I do not know.

Then, lastly, comes the question of illegal practices committed by Gregg, William Samuel Walton, Isaac Walton, James Pringle, John Hilton, and John Edward Robson.

With regard to John Hilton, it turned out that he did not appear to have committed an illegal practice of the kind which is there charged against him, and therefore he is entitled to be absolved on the ground that he has not committed the particular illegal practice that was charged.

With regard to the others, it was admitted that they had committed illegal practices; but looking to the fact that they are not men possessing, and not expected to possess, the knowledge of the Act which Mr. Baty ought to have, that they did what they did under his directions, that their accounts are, in fact, accurate, although they are not dealt with in the way they should be in accordance with the Act, we come to the conclusion that we ought, so far as they are concerned, to apply the provisions of the 23rd Section of the Act, and that, consequently, those things that they have done should be regarded as exceptions from the part of the Act relating to illegal practices. These things being regarded as exceptions, it follows that they are no longer illegal practices, and, consequently, that these men cannot be reported as having been guilty of illegal practices.

The net result will be that we must declare this election to be void. Further, we must declare that the candidate, Mr. Clayton, has been guilty of corrupt practices, and of illegal practices by his agents. We must also report that he has not personally been guilty of any corrupt or illegal practice. With regard to those who have committed corrupt practices we must schedule Mr. Isaac Baty, Mr. Edward Tate of Brown Knowe, and Mr. John Emerson of Shildon Hill. With regard to illegal practices we must schedule Mr. Isaac Baty, We must further report to the Speaker that we have no

reason to believe that corrupt and illegal practices extensively prevailed; and that contains all that we are bound to report, and disposes of this Petition.

Mr. Justice *Vaughan Williams.*] I agree entirely. I know that I cannot add to the striking picture that has been drawn by the President of the events of the candidature of Mr. Clayton, and its general character by the simple chronological detail that he has given to us of those events; and, knowing this, I had much rather have said nothing; but I feel that it is my duty to make some observations, and I propose, therefore, to make a few, I hope a very few, observations on this Petition.

Before I say anything generally with regard to this Petition or Mr. Clayton's candidature I would like, so as to clear the way, to say a word or two about the case of Edward Tate. I agree in the conclusion which Mr. Justice Cave has arrived at. I think that Edward Tate did know that he was not entitled to vote; and I should have said nothing about this case at all had it not been that Mr. Tate's was one of those cases where the Petitioner sought to prove his case by the assistance of evidence of detectives, and such like evidence; and I wish to say that I arrived at the conclusion that Mr. Edward Tate was guilty of personation, not because evidence of that character was given, but in spite of it; and I wish to add that I arrived at that conclusion in spite of its being one of those cases in which Mr. Ulric Charlton interested himself. I will not do more than express my regret that a gentleman of position and education, and a member of an honourable profession, should have thought fit to take the course in getting up the case for this Petition which Mr. Ulric Charlton himself told us he took.

Having said that I will proceed to deal very shortly with the case as to the Petition itself. I have said that I agree entirely in the conclusions of the President. I also am of opinion that Mr. Baty was guilty of corruptly paying for entertainments, notably the entertainment at the Chesters, and the entertainment upon the Seal. I further think that Mr. Baty was undoubtedly Mr. Clayton's agent to promote his election, to promote his candidature, and I think that Mr. Clayton recognised Mr. Baty as such the moment he paid the cheque for 326 *l.* 16 *s.* 9 *d.*, and that the agency thus recognised continued until the appointment of Mr. Baty as election agent on the 13th of June. I believe that Mr. Clayton when he paid the 326 *l.* on the 16th of November, although he did not know that Mr. Baty had been guilty of any illegitimate expenditure, did make that payment on the assumption that Baty had been making payments on account of legitimate expenditure on his behalf for the purpose of promoting his election and candidature; and as Mr. Clayton said nothing to the contrary, I think that the legitimate inference is that Mr. Clayton intended that agency for legitimate expenditure to continue. This being so I think that the election is avoided by reason of its having been proved that the candidate was by his agent guilty of corrupt treating. I do not know that I really need say anything more at all events. I need not say anything more for the purpose of disposing of this Petition, but I cannot refrain from saying a word or two more for a reason which I am going to give, and that is this: I think that it is of immense importance to the welfare of the State, not only that these Acts which have been passed for the prevention of corruption at Parliamentary Elections should be vigorously enforced, but also that when the Judges have vigorously enforced these Acts, the citizens at large should feel that that which has been done is only just and right, and that no man has incurred any penal consequences but by his own moral delinquency; and it is because I feel that view very strongly that I propose to say now two or three words upon what I conceive to be the right administration of the law under these Acts of Parliament.

It is in my opinion before all things necessary to remember that the object of the Legislature has been to secure purity of election, and that if the Judges think that the election in question has in fact been pure, and has in fact expressed the unbiased will if the electorate, they should not be astute to find grounds for avoiding the election. Moreover, even where Judges have come clearly to the judgment, as we have done in this case, that corrupt influences have been brought to bear on the election, they should carefully and deliberately try the question of the privity of the candidate and of the agents, of the wrong-doers, and the guilt or innocence of each alleged wrong-doer, and everyone against whom either corrupt or illegal practice is alleged. The candidate and each one of those persons is as much entitled to have the scales of justice nicely balanced on the trial of those questions as he is upon the trial of any other question. We must be careful not, in a prudish zeal for purity, to see impurity in every act of the candidate or committee-man merely because some one has undoubtedly been guilty of corruption during the period of the candidature. I make these observations because it seemed to me throughout the case of the Petitioners that there was too great a tendency to assume that if the evidence showed Baty guilty of corrupt treating, or corrupt payments for treating, the privity of the Respondent, or at all events the agency of those who wrought the corruption, might be assumed without any very strict proof. I cannot assent to the view of the law urged by Mr. Robson, that not much evidence is necessary, or that the question of guilt or innocence on a charge of corrupt treating is a question of law. It is not a question of law; it is a question of fact. If the Corrupt Practices Prevention Acts were to be so administered the law would become rather an instrument for party purposes than a means of ensuring purity of election. Men would soon feel that, no matter how honourably or how carefully they personally might avoid and put away from them any connection with corrupt men or corrupt practices, yet the misconduct of others might lead, if not to their personal condemnation,

condemnation, at least to their having to bear the consequences of that misconduct. Let the candidate feel that if he personally carefully avoids corruption, and carefully chooses his agents and carefully supervises their conduct on his behalf, he will not be stigmatised as a party to an impure election, or suffer the consequences of the misconduct of others. This, it seems to me, is the spirit of the 22nd and 23rd Sections of the Prevention of Corrupt Practices Act, 1883, and I believe that we to-day are administering the law in this spirit, and it is after carefully considering the evidence that we have been compelled to come to the conclusion that Mr. Clayton, through want of due care, recognised and continued as his agent Mr. Baty, who from time to time was continually guilty—I do not say consciously always—of corrupt practices. I believe that Mr. Clayton and other candidates for Parliamentary election will draw this moral from the result of this Petition—I mean that a candidate has not fully performed his duties who has failed to take all reasonable means to secure that those whom he appoints his agents have not been and shall not be guilty of corrupt or illegal practices; and I think that Mr. Clayton failed in this duty when he paid the cheque for 326 *l.* without requiring a strict account from Mr. Baty of how the money had been expended, and without taking any active steps to regulate the expenditure of the man whose past expenditure he then adopted, and whose future agency he silently accepted.

I want to say that although I have come decidedly to the conclusion that Mr. Clayton was not guilty personally of treating or of any corrupt practice, yet I am far from saying that there was no evidence in this case that Mr. Clayton abstained from requiring an account because he preferred not to ask. I think that there was evidence which suggested that, although I have come to the conclusion, and decidedly to the conclusion, that that was not proved. If I thought that this was proved, I should be prepared, on this—that is on mere abstinence, deliberate abstinence, to make inquiries—to have found Mr. Clayton guilty of personal corruption. There clearly, as I have said, was evidence suggesting this, but on careful consideration of the evidence we have acquitted, and speaking for myself, I acquit Mr. Clayton of this. But we do find, as I have said, that Mr. Clayton was guilty of corrupt practices by his agent employed to promote his election, and it is in my judgment the fact here that Mr. Clayton loses his seat, and his election has been avoided through his own want of care and not otherwise.

I want to say one word or two about Mr. Baty, and I am the more anxious to say this one word or two because I know that the result of our finding here to-day may be that Mr. Baty will have to answer for his conduct hereafter as a solicitor of the High Court; and I make the observations that I am going to make with a full impression of the responsibility that I am taking upon myself in making the observations which I feel it my duty to make.

I do not suppose that Mr. Baty, at all events in the first instance, consciously made up his mind to try and corrupt this constituency, or to take any course which a man of probity or morality might not allow himself to take. Mr. Baty seems to me to have been officially connected with the Primrose League and other Associations, which unhappily seem to make a practice of giving entertainments, pic-nics, dances, suppers, teas, sports, and what not,—a practice which is dangerously akin to corrupt treating, and a practice which, if indulged in by a candidate, would certainly amount to corrupt treating. By his connection with these practices Mr. Baty's sense of honest citizenship seems to have been blunted—blunted by his familiarity with these practices; and he allowed himself to be mixed up with these things after the commencement of the candidature of Mr. Clayton, and after he had been assumed to act as his agent to promote that candidature, and after his services as such an agent had been accepted by Mr. Clayton. Mr. Baty, it seems to me, had the less excuse because the accounts of the Hexham Divisional Association show that that Association, with which Mr. Clayton and Mr. Baty himself were intimately connected, had throughout its existence, saving perhaps the resolution with regard to the expediency of Local Associations promoting "Socials," which was passed in May 1892. I say, saving that, it had uniformly abstained from doing any acts or being party to any acts which were questionable or dangerous. That gives Mr. Baty less excuse than he otherwise might have had, and Mr. Baty, it seems to me, recognises the wholesome tone of the Divisional Association, because in the accounts kept in his own private ledgers he hardly ventures to assume illegal agency on account of this Assocation; he maintains the tone of the Association even in regard to the acts that he took upon himself to do as the agent of the Association. The most glaringly improper payments in this case are not in Mr. Baty's account debited to the Divisional Association. That seems to me to show a consciousness on the part of Mr. Baty that he was departing from the wholesome lines upon which the Divisional Association conducted its affairs. Those payments are debited to the Local Association. Through the illness of Mr. Farbridge we have not had those accounts before us. I do not know and cannot know how far those accounts might show that the previous practice of the Local Association afforded any countenance to the part which Mr. Baty thought fit to assume to take on its behalf. But this much at all events the evidence has shown:—it has shown to us that the Hexham Local Association is not the only Association in this district which has manifested a tendency to indulge in those pernicious pic-nics and entertainments and treatings; and I hope that one result of this Petition may be that the practices of those Local Associations may be amended for the future.

I wish to say that I do not put what Mr. Baty did in regard to the Chesters pic-nic upon the same footing as that which he did about the Seal entertainment. In regard to the Chesters pic-nic there was a good deal that happened which might account for the course which Mr. Baty adopted. He undoubtedly was put into a difficulty by the sudden arrival of so many more guests than were expected, and the angry demand of the unexpected crowd that all should be dealt with and placed upon the same favourable footing. I do not myself feel sure that in August 1891 Mr. Baty would, if the Seal entertainment, which he was subsequently a party to, had been suggested to him, have acquiesced in it. He seems gradually to have passed into the practice of corrupt treating, and not, as I have already said, to have at any time deliberately entered into a course of wrong-doing.

I have only two or three words more to add. Mr. Bigham urged upon us that we should not again plunge this constituency into the turmoil of an election unless some useful purpose could be served thereby. But I wish first to say that I do not know that we could pay any attention to such an appeal. On the other hand, I know that we could not. I know that it may be the duty of the Judges sometimes to unseat an elected Member, when so to do will be, as Mr. Bigham phrased it, a calamity to the district, and when even the cause of purity of election will hardly seem to be advanced thereby. When the Judges have to do that, they will always do so with regret; but that is not so in this case. Some useful purpose will have been gained if party Associations are taught that these entertainments are fraught with danger to the candidate of their own party. Something will have been gained if collective bribery by treating—collective corruption, I would rather say—has been made more difficult, especially now when, as Mr. Justice Cave has already observed, the size of the constituency makes individual bribery or corruption practically impossible.

Mr. *Robson.*] I have an application to make with regard to costs under Section 44, sub-section 3, of the Act. I ask for costs on the higher scale.

Mr. Justice *Cave.*] We inquired the other day, and we were told that the difference between the two charges was only one per cent. The costs upon an Election Petition are taxed by the Master, who deals with Election Petitions generally, and he taxes them upon a scale which is usual, and which appears not to differ substantially from the higher scale. We think you should come under the usual scale on which Election Petition costs are taxed, with the exception of Redpath's costs. We do not think there was any case which justified you in proceeding against Redpath. The Respondent must have any costs which he has been put to in respect of Redpath as a set off; and if Mr. Redpath has been put to any costs in instructing Counsel to appear for him, you must pay those costs too.

Mr. *Bigham.*] Am I to understand that the Respondent is to pay the costs of those charges that have not been proved?

Mr. Justice *Cave.*] I think so.

Mr. *Bigham.*] What I mean is this: I take the first serious charge against Mr. Clayton, a personal charge.

Mr. Justice *Cave.*] It was brought upon him very much by his own carelessness. I think he ought to pay those; if there are any which come strictly within that category, we would draw the line as we have done in the case of Redpath.

Mr. *Bigham.*] Then the case of the Salkelds appears to have been absolutely unfounded.

Mr. Justice *Vaughan Williams.*] You had better not say more than that it failed in that issue, and that you were put to expense by having to call witnesses to meet it. I do not understand such a clear and defined issue to come within the President's ruling. I do not know whether you are to pay the costs of such a clear case as that.

Mr. Justice *Cave.*] Under our ruling you will get the costs, which are solely applicable to any particular issue in which there has been a failure; consequently you will get the costs of the attendance of the two Salkelds.

Mr. Justice *Vaughan Williams.*] But you will get no share of the general costs.

Mr. *Bigham.*] I do not ask for any general costs.

Mr. Justice *Cave.*] You may take liberty to apply in case there is any dispute.

Mr. *Hedderwick.*] My Lords, I apply for the costs of the Public Prosecutor.

Mr. Justice *Cave.*] We are of opinion that you have given us very valuable assistance, and the costs have been rendered necessary in consequence of the conduct of the Respondent and his agents, and, therefore, we think the Respondent must pay them.

Mr.

HEXHAM (DIVISION) ELECTION—*continued.*

Mr. *Hedderwick.*] With regard to the cases of Tate and Emerson, I understand you will report those two men guilty of personation, and I presume they must be tried. I did not understand your Lordships to say that they were to have certificates of indemnity. I presume it would be more desirable that they should be tried in the ordinary course and not in this Court.

Mr. Justice *Cave.*] We think, Mr. Hedderwick, that all the witnesses against whom we report are entitled to have certificates of indemnity. With regard to Mr. Baty, we find him guilty very much in consequence of the evidence contained in his own books. With regard to Emerson and Tate, we proceed again on their own admissions, and my Brother gave you his view with regard to what induced him to come to the conclusion that Tate was guilty. I think that any of the persons reported who like to apply for their certificates of indemnity should have them. There is only one thing left, that is the question of 179 *l.* I understand, Mr. Bigham, you apply on behalf of Mr. Clayton that he should pay that amount to Mr. Baty?

Mr. *Bigham.*] I apply on behalf of Mr. Clayton for leave to pay that sum.

Mr. Justice *Cave.*] We think, if that is so, you may have leave.

EAST CLARE ELECTION.

JUDGMENT delivered by Mr. Justice *O'Brien* and Mr. Justice *Johnson*, on the TRIAL of the ELECTION PETITION for the *East Clare* Division of the County of *Clare*, at the Court House, *Ennis*, on Monday, 12th December 1892.

COX - - - - - - - - - Petitioner.
REDMOND - - - - - - - - Respondent.

Mr. Justice *O'Brien*.] THE petition in this case is founded upon three classes of objections: the violation of the Ballot Act, corrupt practices, and intimidation at the common law; and it is necessary to collect out of the scattered evidence, and re-arrange under each head, the facts that relate to them, so far as they may affect the question of law which I have to deal with. And the first objection, in point of order, is that which relates to the notice of the election. It is clear that the notice was not the proper one on account of the point having been overlooked that Sunday was excluded from the computation of time under the Act. From the petition stating that other proceedings were made the subject of protest by the Petitioner's agents, it would have been sufficiently obvious that no objection was taken to the sufficiency of the notice. But the matter was not allowed to rest upon the mere omission, for a very singular matter came out first in the cross-examination of Captain Croker, the sub-sheriff at the time, which gave an opportunity to the Petitioner, if he so desired it, to contradict or explain it, and more fully in the evidence for the Respondent given by Mr. Cullinane, namely, that Mr. Cox said on the day of the nomination that the notice was insufficient; and on Mr. Cullinane's admitting that it was so, asked him did he think the other side knew of it; and he stated that he would make no objection to it, as it was his interest to have it as it was. Owing to this curious circumstance that the Petitioner now insisted upon a defect which the Petitioner knew of, and not only acquiesced in, but directly conveyed a suggestion for his own advantage that it should be left as it was, was considered to be sufficiently met by the observation that this was a matter that concerned the public, though the petition is that of Mr. Cox. It is true there are cases in which the legality of certain acts or proceedings depends upon the fulfilment of certain statutory conditions, and is not affected by the waiver or acquiescence of the parties; but notice of any proceeding, as a general rule, is a matter of irregularity and not of strict condition, so as to exclude all effect of waiver or adoption. If the question were not of statutory time but of natural time, as for example, if one day's notice instead of two days' notice had been given, we might have to consider whether there was a distinction between the two cases in regard to the rule that irregularity does not avoid an election under certain circumstances; because information in time of a great public act to be performed over a wide area would undoubtedly be an essential element in the legality of the proceeding. But the day excluded by the statute is the day which, in fact, as we know, is usually devoted to political discussion and preparations, and is in other countries the usual day for public elections; and any actual inconvenience from that day being included in the notice is therefore entirely out of the question. Indeed, the statement made by Mr. Cox is the strongest possible argument upon that point. I do not at all admit as certain the doctrine that the law of estoppel does not apply to such a case, merely on the ground that the matter is one in which the public are concerned, or because it may happen that a person who is not affected by the estoppel, as, for instance, one of the public at large, may question the election by petition. The relief claimed is through Mr. Cox, and the estoppel meets the case in the channel through which the relief must pass. Nor do I assent to the proposition that a new notice could not have legally been given if the Petitioner had made the objection; even though a new difficulty might arise in respect of the time in which the notice must be given having elapsed; for supposing the sheriff had given not an imperfect notice, but no notice between the two at all, must it follow that there could be no election at all for the East Clare Division? But without deciding either of these difficult questions, I am quite clear that the terms of the 13th section of the Act, with reference to irregularities not avoiding the election, do embrace the case; and that it would be the last degree of monstrous injustice and absurdity not to apply them to it and to put half

a county to the expense and inconvenience of a new election where there is no evidence suggested of any kind of prejudice from what has happened.

So many points have been made as to the conduct of the election that they appear to me to be merely the result of taking up the Ballot Act and the rules, and applying them upon chance with a technical strictness which takes no account of the infirmities of all human agency, the provisions made by statute in view of them, and the agreed conduct of parties, and would set aside any election that ever was or ever will be held in so large an area.

There were 27 polling stations scattered over a large part of this county, and, as well as I recollect, the objections that are made are confined to four of them. Let us take that of Corofin first, where Mr. Studdert presided. He marked the name of an illiterate voter who would not state for whom he voted, with the consent of the agents on both sides. If he had rejected the vote altogether, because the voter would not publicly state for whom he voted, no one could say that he would not have complied with the statute, and he would have acted with strict legality. But I believe there is no tribunal in the kingdom that would find fault with him for acting as he did in favour of the franchise, that being the great rule that is always applied to questions of this kind. So far as any question of partiality was concerned in the information he gave, the voters who were ignorant of the names of the candidates, the evidence did not sustain the charge, though I have no doubt the Rev. Mr. O'Donovan had an idea in his mind, a perfectly sincere idea in his mind, that there was some kind of party feeling or favour exhibited by him. The forms of declarations for illiterate voters in one case were exhausted, and the presiding officer prepared forms himself, and this was strictly regular. In another booth also the forms ran out, and the papers of five voters were marked with the express assent of both agents. I do not undertake to say what was the proper solution of such a difficulty, but it is an extraordinary thing if such a solution were not provided for either by means of scrutiny or by the rejection of that number of votes altogether, or their exclusion from the majority, or that the election should be void because the voters were not turned away altogether. How can it be said that it was not the intention to carry out the Ballot Act in such a case? Or what was the 13th section of the Act meant to apply to?

The agent of Mr. Redmond complained in the booth at Crusheen that there was not light enough for the voters to mark their papers; and the presiding officer pushed back the kind of curtain or screen that was used, to give more light for the voters of about a foot in space. There were four agents of Mr. Redmond in that booth, and it is suggested that two of them were walking about so that they could take means to see how the voters voted. But it was denied that any such thing happened, in fact, and the evidence shows that they must have improperly taken means to see the voters, and could not do so in their ordinary position; and upon the balance of the evidence, upon what the Rev. Mr. Kelly did not deny, and upon what the presiding officer, Mr. Connyngham, himself swore that when he objected to the arrangement, and was asked to suggest some other one, he did not continue to complain, this objection is deprived, in my opinion, of all importance. If Mr. Redmond's agents were allowed in the booth for a part of the day, they were not to blame for the absence of the others, or open to have it made a ground of suspicion cast against them. I know it is the provision for secrecy, and not merely the fact of the secrecy, that the law regards; but ordinary experience is an element in the sufficiency of the provision; and I believe it is utterly contrary to experience that the voters do not guard their own secrecy, or that other persons have the meanness and impropriety to pry into their votes. The fact is that in a large constituency single votes are not thought of sufficient importance to furnish a motive for such misconduct, and the business of polling voters is carried on so quickly as not to allow time for it, and curiosity is not at all a quality for which county voters are distinguished. The rule on which Lord Justice Barry acted himself when the Common Pleas differed in the Drogheda case, is strong and clear, and covers a great deal more than this point. That was the rule adopted by two such great judges of common sense and authority, as Mr. Baron Martin and Mr. Justice Willes, that "a judge to upset an election ought to be satisfied beyond all doubt that the election was void, and that the return of a member is a serious matter and not lightly to be set aside." If that canon, laid down with such a concurrence of eminent authority, and where nothing like so great a constituency was concerned, be acted upon, the present case is removed from all dispute.

Let me now advert to the case of the papers from which the counterfoils were not detached. Of course it was a large mistake, but large mistakes do constantly occur in elections, and that in Woodward *v.* Sarsons was a much greater mistake. I do not at all agree in the construction adopted by Mr. Justice Grove in the Hackney case, that "result" in the 13th section does not necessarily mean the return of the candidate, but may mean the amount of the majority. I do not consider that we are bound in the least degree by that decision. In my opinion it is utterly wrong. It might as well be said that the result of a verdict was not whether it was for the Plaintiff or Defendant, but the amount of the damages. Whoever spoke of the result of an election, but as to who was returned? And who is the person assumed in the 13th section to object to the irregularity but the candidate who is not returned? Could it be the intention that the Legislature had such an idea of the meaning of the word "result" as something that might affect the question of attention to the future revision as

was

was suggested at the Bar? Now let us look at the case of Woodward *v.* Sarsons, which is a much stronger one than the present. The mistake was greatly larger, for there were 294 votes lost, and the violation of secrecy was the same, except that the name of the voter in that case was betrayed by the ballot paper itself, instead of by the counterfoil. In principle the two cases are identical. The Court had to consider, as against votes that were lost, but could not have any effect upon the result, the extraordinary injustice that would result from neutralising the votes of the whole constituency. What were the facts in that case? At one of the polling stations the presiding officer before delivering the ballot papers to the electors attending to vote, marked upon each to the extent of 294, the number of the voter appearing upon the burgess roll, which would obviously enable any person present at the counting of the votes to identify the way in which the party had voted. Of the electors who received these ballot papers, 234 voted for the Petitioner, and 60 for the Respondent, a proportion not unlike that suggested in this instance, though not proved. These votes were not counted by the returning officer at all. And it was held that this admitted error of the presiding officer, which did not affect the result, did not render the election void either at common law or under the Ballot Act. Every word of the Judgment is decisive in nearly all branches of the present case. What did Lord Coleridge, then presiding over the Court of Common Pleas, say? "We are of opinion that the true statement is that an election is to be declared void by the common law applicable to Parliamentary elections, if it was so conducted that the tribunal which is asked to avoid it is satisfied, as a matter of fact, either that there was no real election at all, or that the election was not really conducted under the existing election laws. As to the first the tribunal should be so satisfied, that is that there was no real electing by the constituency at all, if it were proved to its satisfaction that the constituency had not, in fact, had a fair and free opportunity of electing the candidate which the majority might prefer. This would certainly be so if *a majority* of the electors were proved to have been prevented from recording their votes effectively, according to their own preference, by general corruption or general intimidation, or by being prevented from voting by the want of the machinery for so voting, or by polling stations being demolished or not opened, or by other of the means of voting according to law not being supplied, or supplied with such errors as to render the voting by means of them void, or by fraudulent counting of the votes, or false declarations of numbers by a returning officer, or by other such acts or mishaps. And we think," he says, "the same result should follow if by reason of any such or similar mishaps the tribunal without being able to say that a majority had been prevented, should be satisfied that there was reasonable ground to believe that a majority of the electors may have been prevented from electing the candidate they preferred; but if the tribunal should only be satisfied that certain of such mishaps had occurred, but should not be satisfied either that a majority had been, or that there was reasonable ground to believe that a majority might have been prevented from electing the candidate they preferred, then we think that the existence of such mishaps would not entitle the tribunal to declare the election void by the common law of Parliament." Then he goes on to discuss the second question, whether the election was conducted under the subsisting election laws, and says, "We think that the question must in like manner be whether the departure from the prescribed method of election is so great that the tribunal is satisfied, as matter of fact, that the election was not an election under the existing law. It is not enough to say that great mistakes were made in carrying out the election under those laws; it is necessary to be able to say that either wilfully or erroneously the election was not carried out under those laws, but under some other method. For instance, if during the time of the old laws, with the consent of a whole constituency, a candidate had been selected by tossing up a coin, or by the result of a horse race, it might well have been said that the electors had exercised their free will; but it should have been held that they exercised it under a law of their own invention and not under the existing election laws, which prescribed an election by voting. So now, when the election is to be an election by ballot, if either wilfully or erroneously *a whole constituency* were to vote, but *not by ballot at all*, the election would be a free exercise of their will, but it would not be an election by ballot, and therefore not an election under the existing law; but if in the opinion of the tribunal the election was substantially an election by ballot, then," he says, "*no mistakes or misconduct, however great, in the use of the machinery of the Ballot Act*, could justify the tribunal in declaring the election void by the common law of Parliament." And he adds that upon this point the Court agreed with the observations of Mr. Baron Martin and Lord Justice Barry in the Drogheda case, to which I have referred. Lastly, the Court deals in Woodward *v.* Sarsons with the specific provisions of the Ballot Act; and Lord Coleridge goes on to say, "But then it is urged that there has been a breach of the Ballot Act, and therefore the election is, by virtue of the Act itself, void. It is said that Section 13, though in a negative form, assumes as an affirmative proposition that a non-compliance with the rules or a mistake in the use of the forms would render an election invalid, unless it appeared that the election was conducted in accordance with the principles laid down in the body of the Act; and that such non-compliance or mistake did not affect the result of the election. If this proposition be closely examined it will be

found to be equivalent to this : that the non-observance of the rules or forms, which is to render the election invalid, must be so great as to amount to a conducting of the election in a manner contrary to the principle of an election by ballot, and must be so great as to satisfy the tribunal that it did affect or might have affected the majority of the voters; or, in other words, the result of the election"—using the word "result" in a wholly different sense from that applied by Mr. Justice Grove; and he concludes: "It follows that for the same reasons which prevent us from holding that this election was void at common law, we must hold that it is not void under the Statute." Counsel for the Petitioner in the present case said nothing about this decision at all, and could not say anything, for it is absolutely destructive of the whole case founded upon the Ballot Act in support of the Petition. In the English case, as I make out the figures, if the spoiled votes were counted for each side the majority would hardly have exceeded 20. But what would the Court of Common Pleas in England have said if the object were to set aside not a Municipal Election circumscribed in a small area, but one for half a great county with 6,000 voters?

Now as to the cards, I entertain very much doubt whether the facts show Mr. Kean to be an agent at all as to this matter within the rules of law. There was another principal, the Young Ireland Society, for whom the cards were provided, as he stated, in Ennis. The Young Ireland Society itself might perhaps in law have fulfilled the character of an agent, so as to affect the Respondent by their proceedings. But I put the case most strongly against the Respondent, and assume the relation of agency to have been established. I am convinced, however, that there was no illegality whatever. The cards produced are not "distinctions" within the meaning of the Act of Parliament, in my opinion. The Cork card is the usual one for "the honour of your vote and interest." From another card the name of a second candidate is erased. Then the Ennis card says to remember Parnell, and vote for Redmond, which is the same thing substantially as to vote for Mr. Redmond, the Parnellite candidate. These are canvassing cards or invitation cards, which, in the judgment of the Court in the Walsall case, are expressly declared to be entirely innocent. That case, the Walsall case, is considered to have gone to the extreme verge of the law, and of common sense; but we are asked to step across the border into the region of entire and utter absurdity. Anything, no doubt, may be turned into a party distinction, but the party distinctions which are forbidden by the Act must be things which are paid for and intended to be used as such, of which there is no real evidence whatever in this case. In the Walsall Judgment the objects are expressly stated to be hat cards, and to have a picture of the candidate, which Mr. Redmond, at least, has spared us in this instance. These are not such things at all; they have another use altogether; they are common cards, and the fact that another use is made of them does not constitute illegallity, unless there is specific evidence from which we must draw the conclusion that that other use was intended, which evidence there certainly is not. I really find it impossible myself to set limits in imagination to the length to which this principle would carry us into the wood. Anything, no doubt, may be used as a distinction; some things were suggested by the Counsel for the Petitioner. A piece of blank paper may be held to be a distinction, or a mourning band on a hat; and if we, finding all that kind of material exhausted, were to wander into the still wider field of feminine ornament, as to party distinctions, then the real war would begin as to what was a party distinction, and what was not. But it is impossible to lay down any rules that would embrace the construction contended for by the Petitioner.

With respect to the objections founded upon the alleged omissions in the expense account, I think we are bound to comply with the policy of the Statute which was passed for the very object of relieving candidates from the entirely unjust and disproportioned consequences of trifling defaults, either by not entertaining such objections at all, or excusing them under the powers contained in the 23rd and 28th sections of the Act of Parliament.

Several other of the charges in the Petition:—personation, bribery, illegal hiring of cars, and others, are swept entirely out of the case, and I merely advert to them in reference to one incident in the evidence of an unusual kind. A young girl, Honora Rogers, was called to prove treating by a person named Loughlin on the day of the polling, and having denied that she made a statement to that effect, she was met by a written memorandum taken down by the Reverend Mr. M'Inerney, to which her mark was put. She still swore positively, however, that she said nothing about drink on the day of the polling, and alleged that she was brought to the house of the Reverend Mr. M'Inerney by a ruse, to which it is by no means incredible that a woman, her former mistress, lent herself. The reverend gentleman would appear to have taken a leaf out of the book of the police in the course which he adopted in writing down the statement of the witness, so that she could not go back upon it again at any future time; and I fear, upon the other side, that the witness, this young girl, was betrayed into taking a leaf out of the prevailing code of morality by swearing that she did not say what was written down at all. The Reverend Mr. M'Inerney was not himself examined in this hostile conflict of testimony, and I would have desired to know whether the evidence of the witness, the young girl, was true that she had, upon another occasion, stated what was in the

the same paper concerning a person named Hinchy, which fact, if not known to him by previous information, would certainly cast great discredit upon her denial. I cannot but believe, upon the question of evidence, that the girl did make the statement attributed to her in substance, though expressed in terms which she was not likely to have used; and I would give the reverend gentleman the benefit of supposing that, in not being examined at all, he did not wish, by his oath, to fix upon so young and unfriended a person, one of his own flock, the odious guilt of perjury. But the incident was a grave reason against persons interfering with the evidence for a trial, against his meddling in this delicate and dangerous business so alien to his own proper function, so alien to that tenderness and solicitude for her morals and character, which the very condition of one so humble, so rude, so young, an orphan girl, would no doubt have made him the very first person to guard. Even if the statements contained in the writing were strictly true, and were to be taken as substantive evidence (upon which of course there would be a great question of law), they furnish no legal proof whatever of bribery or treating; for the parties to whom drink was alleged to have been given were not identified as voters, and there was no evidence why money was paid, except such as disproved a corrupt object.

The question of intimidation remains, as to which so much evidence was applied, and which occupied so much of the inquiry. The violence at Ennis after the poll was not intimidation capable of affecting the election, unless the Respondent was personally implicated in it, of which there was not a shadow of proof. It was urged that it reflected upon the previous intimidation; but it could not reflect upon that of which itself there was no evidence, even though the absence of that evidence arose from, as was suggested, one party having it all their own way; in other words, in fact, an entire suppression of all liberty. Such attacks upon individuals or upon houses are subjects for the interference of the police or the criminal law; but they cannot affect the election. However, we cannot avoid a feeling approaching to strong resentment that respectable inhabitants of this town, men such as Mr. Coffey and Mr. Clancy, moderate men and independent men at the same time, because they disdained terrorism and voted as they considered right, and who accordingly deserve the honour which is never wanting to courage and independence, should be molested for their conduct in their persons and in their property.

The riot at Feakle on the day of the polling, according to all the evidence, was a sudden and unpremeditated thing, beginning from a doubtful cause, or a cause that no one could tell, lasting a few minutes, and having no result—just a momentary explosion and all was over. One man in the whole constituency did not vote from fear, he says, but he gave no reason for his fear, and the other did not vote evidently for the reason that he did not want to vote, as he did not want to give evidence upon the trial for either party.

The march upon Scariff, as it was called, ended certainly in a battle. No doubt the occasion was a highly dangerous one; the torch was near the gunpowder, but it was the gunpowder that was brought where the torch was. Mr. Redmond was engaged in the exercise of a lawful right, even if of a dangerous kind. He went to hold a meeting—he found the place entrenched with a hostile force before him, and was assailed with stones, and he stormed the position in the usual way. But a battle of hostile crowds is not intimidation in law, still less is the resistance to violent interference with what was undoubtedly a legal, even if a dangerous right. Mr. Flannery was undoubtedly engaged in concerting that attack—that peaceful person who promised the police to go in at one door, but said he had not promised them not to come out of the other—who on each occasion had persons all night in his house—and, driven from one evasion to another for the reason of such an unusual occurrence, said that persons were sometimes benighted at Scariff, from which I draw the conclusion that he must have considered the Judges exceedingly benighted to believe a word of what he said. The Scariff army was in like manner harassed on its retreat; and that was the reason why Mr. O'Brien's house was attacked, Mr. O'Brien, who had also persons in his house that evening playing cards, while he was out himself, one of whom, the card players, Mr. Fennessy, was examined as a witness, and was forced to admit that he heard branches of trees were placed across the road in the way of the returning army, a wicked form of mischief, of which Mr. Redmond says he saw traces on his return. The Rev. Mr. Kenny was stated to have been present on the 10th of July, and to have been a witness of the violence, but was not examined to give any account of it. Even before any witness had been examined on the other side, before Mr. Redmond had stepped into the box in the van of his witnesses, as he was in the van of his meetings with an alacrity different from his opponents (a thing sometimes significant in evidence), and before Mr. Flemming, the County Inspector, and Mr. M'Donnell, the District Inspector, gave evidence, which showed that the parties complaining were the real aggressors, in my opinion the whole fabric of intimidation, based upon the occurrence of the 10th of July, and the 23rd of October, had completely melted away. But in addition a force of 120 police, and a charge of fixed bayonets, told a tale that cannot be denied.

But let us break away for a moment out of that narrow fence of trivial issues and small contentions, which it is the art of advocacy to magnify and detain the mind upon; let us come outside these things, and take a general view of the question. Over 6,000 persons polled. Not one voter is proved by any kind of violence to have been prevented from

voting, and not one was wounded or hurt; not one appears to have complained of any obstruction put in his way. There were no less than 27 polling stations. We would suppose from the suggestions that were made that the voters of East Clare pass their whole time in doing nothing but being intimidated. But no single instance has appeared in the evidence of the visible effect of any such intimidation. The evidence on the whole, on the contrary, leads to the undoubted conclusion that the real true mind of the constituency was spoken at the election. And good or bad mind is not the question, but the real and true mind. That is what the law regards.

Under these circumstances we have to determine whether a case has been made for putting in motion again this immense machinery of a constituency for half a county, to move so many thousand persons over great distances, with all the expense, with all the official arrangements, with all the cost and all the inconvenience to private affairs, with new agitation, new conflicts, new disturbances perhaps, new mishaps, and new irregularities.

In reply to that grave and momentous question, it is my duty to declare, with the entire concurrence of my Colleague, as the result of this trial, that the Respondent, Mr. Redmond, was duly elected, and that the Petition must be dismissed with costs. And, both from the nature and importance of the mistakes that happened, and in order not to give any encouragement to future laxity in carrying out the law, which might arise from its being supposed that the Sheriff could be indemnified against the consequences of his own default, the Sheriff must abide his own costs on this hearing.

Mr. Justice *Johnson.*] I agree with my learned Colleague.

In deciding on this Petition, it is convenient to follow the order and classification of the matters objected to in this election, which was adopted by the learned Counsel for the Petitioner in his clear and incisive reply upon the whole case.

The first class consists of matters relied on in paragraphs 4 and 5 as breaches in principle of the Ballot Act, all or any of which it is contended would invalidate the Election. The first is, that there was no legal notice of the Election, and this goes to the root of the matter. Saturday, the 9th of July, was the day of election (popularly known as nomination day); Tuesday, the 12th of July, was the polling day. The two intermediate clear days were Sunday and Monday, the 10th and 11th. This objection is grounded on the Ballot Act, Schedule 1, Rules 1, 14, and 56. By Rule 1 the Returning Officer in a county is required within two days of the receipt of the Writ to give public notice of the nomination day, and also of the polling day, in the event of a contest. By Rule 14 the day appointed for polling must not be less than two nor more than six clear days after the nomination day (excluding from the computation the days both of nomination and polling). And Rule 56 excludes Sunday in reckoning time for the purpose of the Ballot Act; and Section 28 of the Act enacts that the Schedules to the Act, and the notice thereto and directions therein, shall be construed and have effect as part of the Act. Thus Sunday, the 10th of July, is not to be reckoned as one of the two clear days between the nomination and polling days; and the Returning Officer's notice therefore abridged the minimum time provided by Rule 14 by one clear day as reckoned pursuant to the Act and Rules. There is no evidence, nor is it suggested, that this was anything but a mistake, an honest mistake. The Ballot Act does not affect the franchise; it amends the law relating to procedure at elections, and, accordingly, by Section 13 provides that an election shall not be invalidated by non-compliance with the Rules in Schedule 1 or the forms in Schedule 2, if it appears to the Court that the election was conducted in accord with the principles laid down in the body of the Act, and that such non-compliance and mistake did not affect the result of the election. The effect and construction of this Section is thus stated in a commentary in Woodward *v.* Sarsons (Law Reports 10, Common Pleas 733, page 751). "If this proposition be closely examined, it will be found to be equivalent to this, that the non-observance which is to render the election invalid must be so great as to amount to a conducting of the election in a manner contrary to the principle of an election by ballot, and must be so great as to satisfy the tribunal that it did affect, or might have affected, the majority of the voters, or in other words, the result of the election." The object of the Statute was to give the constituents such notice within fixed limits as Parliament considered advisable to inform them who were the candidates competing for their suffrages. We must take things as we find them. It is common knowledge (the evidence of the events in this case of the Sunday in question, the 10th of July, is some evidence of it), that in many parts of Ireland (not excluding County Clare) Sunday is if not the, at all events one of the most important political work days of the week. And I have no doubt that throughout every parish and district of East Clare everyone interested in the matter, and capable of understanding it, knew who were the candidates and what was the polling day, and where the polls were to be taken, as well at if the notice had given the maximum number of clear days allowed by law. It was stated at the Bar, but not proved, that having regard to the number of electors on the register, the abstentions from the poll at the present election were greater than at the last election. Whether the figures would so turn out or not, I have no means of ascertaining; but, even if it was so, before I could hold that the notice in question did, or might have, contributed to such

such a result, I should have to examine into the general and particular circumstances prevailing at each of the elections. One fact which might account for one class of abstention is public knowledge. The two parties in opposition to each other on the present occasion formed a single solid party at the former election, opposed to those who differed from them in politics; and it is quite conceivable that electors of strong party views might on the present occasion prefer to abstain from voting altogether rather than make the rift in their party wider by contributing their votes to give either side a triumph. However this may be, on the evidence before the Court, it appears to me to be the fact that this mistake in the notice was one which, in the circumstances of the present case, did not affect the result of the election. Mr. Cullinane, the returning officer, deposed that he had learned some time after the notice of election was posted that it was wrong, and that Mr. Cox and he had a conversation about it on the nomination day. Now I am not to be taken as expressing any opinion that another and legal notice of the polling day could not have been published if the mistake was discovered. That question has not been argued, and does not now arise for decision.

The next objection is that at the Tomgraney polling place, in about 191 instances, the Presiding Officer having properly marked the counterfoil of the ballot paper, tore both in one out of the book, and handed the entire paper to the voter, who marked the ballot paper and placed it in the ballot box, the counterfoil and ballot paper never having been separated. Thus the Returning Officer counting the votes, and possibly the other persons present at the counting might have identified the voter and seen how he voted. There is no evidence that any of these votes were so identified. The Court have not thought it necessary to examine them, and it is mere speculation for whom they were cast. The question is (assuming, for argument's sake, that they were all cast one way), Was it a mistake, and did it affect the result? The Presiding Officer was Dr. Dunworth, the Medical Officer of the Dispensary District; his Clerk was Mr. McAuliffe, a draper from Scariff, whom the Petitioner's Personating Agent, Boland, said, so far as he could learn, before he became a draper had been in a solicitor's office. McAuliffe arrived late, probably between 11 and 12, and some time afterwards, Boland (who says that he thought from the beginning it was not right, but did not interfere till then) drew McAuliffe's attention to it, and the mistake having been so discovered, from that time the ballot papers were properly supplied to the voters. Dr. Dunworth repudiated the aspersion of dishonesty or unfairness, and the Petitioner's Counsel, in his reply, absolutely disavowed it, but contended that he relied upon it as a breach of the Ballot Act and of the secrecy it enjoins. No doubt it was a gross mistake, but the point is covered by the authority of Woodward v. Sarsons. There about 20 illiterate voters' ballot papers were wrapped up by the Presiding Officer in the declaration made by the illiterate voter, and put into the ballot box, and so returned to the Returning Officer, who when he counted votes thus had before him in the declaration the name of the voter and on the ballot paper how he voted, though as a fact the Returning Officer did not identify the voter. In that case the election was upheld, and the 20 illiterate votes were received. But even if the 191 votes in the present case were added to the Petitioner's poll, its result would only be to reduce the majority.

The next group of objections was specially pointed to the Corofin polling and Studdert's booth. Studdert, the Presiding Officer, is a land agent, his poll clerk was Collins, his own office clerk. Father O'Donovan, the parish priest, was one of the Petitioner's agents. The objections were that the Presiding Officer refused to mark in the presence of the Petitioner's agents the ballot papers of illiterate voters, and illegally marked these voting papers, and unduly interfered with the voters. In the instances referred to in the evidence of Father O'Donovan and Mr. Studdert, which practically correspond with each other, it amounts to this: Father O'Donovan himself says, "I heard the Presiding Officer making the remark to an illiterate, how and for whom he should vote. The question of the Presiding Officer was, 'Whom are you going to vote for?' He said, 'I do not know.' Others said 'Parnell.' He explained, 'Are you going to vote for Parnell or Redmond?' They said, 'for Parnell.' Mr. Studdert said 'Redmond is for Parnell and Cox against him—which are you going to vote for? I objected to that on the first occasion, but it was continued during the day. I said, 'I object to this—you should not have spoken of Parnell at all.'" That practically agrees with Studdert's evidence upon this same subject, but he gives it more elaborately. And here it is—and it is right that this should be emphasised, "A number of illiterate voters came in"—he was the Presiding Officer. "In reply to my question a great many did not appear to know who the candidates were. Some said Parnell. Others said the priest's man. I said in the presence of the agents, 'You cannot vote for Parnell; he is dead—Cox is the McCarthyite candidate and Redmond is the Parnellite candidate.' In reference to the priest's man I said, 'I suppose you mean Cox.' I did not try to influence any voter as to whom he should vote for. In the case of three or four voters two were illiterate and the agents on both sides were present when they came to vote, and I asked them who they voted for. They had made the proper declarations. Some did not—the greater number did not know the names of the candidates. One man asked, 'Who do you vote for, sir?' He would give me no answer, looking at the agents, and then he asked me who I was for. I said I was for neither side—I was the Presiding Officer, and I did not care who they voted for. They refused then to tell me who they voted for. They kept us waiting. I

told them they would have to leave the room if they did not tell me who they voted for. They said they would tell that to me, but not while the agents were there. I then said to the agents, 'Will you consent to my marking the paper?' and I got up from my own desk and went into the place for marking it and I marked it. And this I did in every case but one." There it appears to me that in a circumstance of great difficulty Mr. Studdert, with the perfect acquiescence of those interested in insisting that the letter of the law should be carried out if so required, did in favour of the franchise take the votes without the presence of the parties who had confidence in him that he might take them. The other exception is a most remarkable one, and it is this: The man who came in was a parishioner of Father O'Donovan. He declined to state whom he voted for, he kept them waiting. He approached the Presiding Officer, and with his hand up tried to whisper to the Presiding Officer who the candidate was. Father O'Donovan, within his perfect right, said it was wrong, that the voter ought to speak out in an audible tone. The voter declined to do it, and so they were kept waiting. Studdert says: "I then said to the agents, 'With your consent I shall take this vote as I did the others,' and Father O'Donovan standing by at the time made no further objection." He took his silence as consent, and took that vote in the same way. Suppose those votes were added to the 191 it would only amount to reducing the majority. Therefore that goes. Then as to marking the register, which was the next objection, Father O'Donovan says it was done by the Respondents, that is Mr. Redmond's agents, that he, Father O'Donovan, who observed this, did not say anything to Studdert while it was being done, and then most fairly adds (I do not think he was asked): "I do not think," said he, "Mr. Studdert knew anything about it." Surely that is not an objection to the act of the Presiding Officer.

The next objection is the circumstance of declaration forms for illiterates not having been supplied in sufficient numbers at the booths, and in the two cases which were most pressed. At Crusheen polling place this difficulty was met at once by correct manuscript forms being made on the spot, and in the other instance it appears to have been taken as agreed that four or five voters known to the personation agents to be illiterate should be dealt with as illiterates, without the personal declaration by the illiterate himself as required by the Ballot Act.

The objection that some polling places were not opened exactly at 8 o'clock, or concerning the cessation of polling for refreshments by previous arrangement, was not much relied upon by the Petitioner's Counsel in reply; nor did it appear to me by what means any accurate moment of time could be ascertained in these different places by any standard clock. The practical matter, however, is that it did not affect the voting.

As to the objection that some compartments were not sufficiently screened off, and some booths not as perfect as they might be, I think on the whole evidence that the arrangements were not as complete as they ought to have been, and might in, I think, two cases have even afforded opportunity for overlooking the voter while he was recording his vote, although it is not proved that this was in fact done.

Of the remaining objections in paragraph 5 of the Petition there is no evidence.

It appears to me on the whole evidence, that none of these mistakes or acts of omission or commission in which the provisions of the Ballot Act were not complied with affected the result of the election.

The next class of objections is that riot prevailed during the poll at Feakle, where voters were debarred from voting. The polling does not appear to have been interfered with until about half-past three o'clock, and then only for a period given by different witnesses as from five to seven or ten minutes. About half-past three there was a crowd outside the schoolhouse booth, and amongst them the sergeant of police on duty there thought there were some of both sides. One man was grumbling about something, when, to use the sergeant's language, "all in an instant a row arose quite all round." There was fighting for from five to seven or ten minutes. The voters inside going to the poll, polled, and after the row was over the polling went on regularly. Two voters, Meskell and Meeney, did not vote; but if Meskell had waited for his turn with reasonable patience, and showed as much resolution as he would have showed at a country fair, he could have voted as readily as others did; and as for Meeney it was plain at the table that he wanted any excuse, however shadowy, not to vote, so as not to compromise himself with either party.

It is then further contended that there was such general intimidation by mobs and force, by violence and by threats, that the election was not a free election. If general intimidation was established, the reasonable inference is that voters were or might have been prevented or deterred from recording their votes; and in that case the election was not a free election—there was no election in fact. The evidence relied on to establish this consists of the occurrences at and near Feakle and Broadford on the polling day, at Scariff on Sunday the 10th of July, at Ennis the night after the declaration of the poll, and again at Scariff on the 23rd of October, three months after the election. A rumour is said to have got abroad that the Anti-Parnellites would not be allowed to vote in Feakle, and a number of Anti-Parnellites (many, if not the most of them, not being voters themselves) went into Feakle on the morning of the polling to see their friends "justified," as one of the witnesses said, in voting. The materials for disorder were thus early collected. All, however, went regularly till the row which took place about

about half-past three o'clock, and when that was over in a few minutes the voting went on as regularly as before. Part of the crowd appear to have returned back to Feakle, and part of the crowd appearing to be Anti-Parnellites (amongst whom were Kelly and Macnamara) appeared to have returned on the road by Pepper's publichouse, where they stopped, less than a mile from Feakle. After a short interval some Parnellites followed from Feakle. The Anti-Parnellites took to a field, where there was a quarry, behind Pepper's, and with the stones at hand pelted from behind the fence the Parnellites on the road. Stones were flying on both sides, until the Anti-Parnellites were dislodged by their opponents, who pursued them for some distance, and during the fight Pepper's house, and two or three more houses in the neighbourhood had slates injured and windows broken. This was at some short distance, from half to three-quarters of a mile, from Feakle. At Feakle, and other polling booths the evidence of the police shows that notwithstanding Constable Mooney's evidence that he heard some one remark (a Parnellite, he thought), "Remember Scariff," the allegations of disorder were much exaggerated. Honan's case is an illustration. When the polling was over, a little before 8 o'clock, he left the booth, where he was acting as personation agent. He saw some persons whom he thought looked hostile, and he ran away, and when they saw him run they shouted after him, and he seems to have fled in terror to the house of Duggan, the tailor, who let him out of a back window, and he ran away home. There is no real cause for this. The police sergeant on duty saw it. He did not understand, he could not understand, why Honan was running away; but he observed that by doing so he attracted attention to himself, and he thought so little of the matter that he did not consider it necessary to interfere for his protection or assistance. The only interruption of the poll, therefore, at Feakle, was during the seven or ten minutes' row. At Broadford the polling went on quietly up to about half an hour before the actual closing of the poll, and till it was practically over. Then several of Mr. Cox's supporters went in a body through the village, and stopped on the bridge instead of going on home as they might have done. A smaller number of Parnellites followed them, there were shouts of defiance, and stones were thrown on each side, with the result that the house of a Mr. O'Brien was stoned by one party in front, and by the other in the rear. The stone throwing occupied about 20 minutes. The police then succeeded in separating the two parties, and Father O'Gorman got Mr. Cox's friends away, still, however, trying to throw stones as they retired. A man named Maloney alleged that a revolver shot was fired at him, but beyond his own statement there is no evidence of it. M'Connell's tools were carried away and secreted in a water pipe. The police found them and he retook them, and thus frustrated the discovery of the person who took them by the police, who wanted to prosecute. Doyle's windows were broken, and two cocks of hay were burned, for which he got compensation; and Father Develin had a pane of glass broken before the polling. That is all at Broadford. In Ennis there were persons going about celebrating the result of the election. They lit a bonfire in the street and had a band, and three times in succession they stopped and threw stones at the house of one of the Petitioner's supporters, broke the windows of another, and groaned some others; these persons, whose names were mentioned, Mr. Coffey and Mr. Clancy, being well known friends and supporters of Mr. Cox. No doubt all this was very wrong and very reprehensible, but regard must be had to the world we live in, and to the fact that these were election times. Though wrong and unlawful, as these disturbances were, they did not, in my opinion, amount to the intimidation which it is sought to establish to avoid an election.

There now remains the affair at Scariff on the 10th of July. That district was opposed to Mr. Redmond, and friendly to Mr. Cox. A meeting of the Redmondites was advertised there for Sunday the 10th of July. Mr. Redmond went with friends to Feakle. There his friends, followers and sympathisers, joined him on several cars and carts. There is the usual conflict of testimony as to what actually occurred. The Petitioner's counsel appealed to the testimony of a tailor's apprentice who was getting a lift in one of the cars returning from Feakle to Scariff. I am not so much impressed with that testimony, or with the way that a good deal of the testimony has been got up in this case, which does not commend itself to me. Gleeson, a witness for the Petitioner, comes to this boy and takes him to Boland, who takes his evidence; Boland turns up again afterwards as an agent for the Petitioner in one of the polling places; and at the trial of the Petition this boy, Gleeson and Boland all come forward as witnesses for the Petitioner. The real facts appear to me to be these: the opponents of Mr. Redmond occupied the Scariff Square and rising ground commanding the Feakle-road, in force, to prevent the meeting; they had no lawful right to do this, and the police were too few to cope successfully with the numbers on both sides. Mr. Redmond's party determined to come on to Scariff and to enter it, and to hold the meeting. It would have been more prudent if they had desisted, in the face of the force that was opposed to them; and I think Mr. Healy's illustration was a very good one, that they brought the torch to the powder that was there before them. However, they went on, and stones were thrown at them as they approached. Being larger in numbers, they with a rush scattered their assailants, who then took up positions behind houses, on the rising ground, and in the bye-lanes and pelted Mr. Redmond and his party while he was speaking. Stones were thrown on both

sides. I cannot place much reliance on the accuracy of Flannery's testimony. He is obviously an excitable man, and on his own showing was very much excited that day. I am disposed to think that stones were flung at the Redmondite party from his house. I have no doubt they were thrown from behind it, and thus, no doubt, the attack was drawn to his house in which his windows were broken. Father Kenny did, I believe, before Mr. Redmond's party came up, try to get away the men who had assembled to prevent the meeting, and did advise them "to allow Mr. Redmond's friends to hold their meeting," which explains the object of the assemblage. I regret that we have not had the advantage of Father Kenny's evidence and his explanation of what went on inside and outside Flannery's house when he was there. In the end, Mr. Redmond and his friends left Scariff under a fire of stones, which cut and brought blood from some of them. I pass by the occurrence of the 23rd of October, which I do not consider was, or was designed to be, a continuation of the system of intimidation (as it was presented by Mr. Healy in such vigorous terms), which I do not believe previously existed. The County Inspector's evidence is, in my opinion, truthful and reliable, and it explains the condition of things at that time. There is no evidence of shots having been fired, or that Mr. Redmond or any of his party were armed. Some person unknown informed the police that shots were fired, and the police so reported. Therefore the charges of intimidation, both general and particular, to avoid the election, are not sustained.

As to the alleged corrupt practices, with which the Petition winds up, there is no evidence of bribery, treating, personation, illegal car-hiring, or procuring minors to vote. The alleged treating in Loughlin's house is not proved; and as to Hinchy, the payment to him was, by the witness who saw it, explained at the same moment as payment of wages for driving about cattle.

A point was pressed against Mr. Lynch, the election agent, because he returned in his expense account: "£. 100 received from Mr. Harrington, Secretary of the National League," out of a fund publicly subscribed for the expense of the present and other Petitions, which in fact had not been received by him when he made his return; and it was argued, perhaps, rather than urged, that this was within Section 28 of the Act of 1883. The election agent had to make his return, and, without waiting to actually receive the money, considering he was sure of it, he returned it as paid to him. Supposing it had been sent by cheque, and before he cashed the cheque he disbursed the amount, and then by some accident the cheque was not met when the Election Petition was tried, it would, I think, be straining the Statute to hold such a transaction to be either within its letter or spirit.

The last matter is the cards. The Parnell memorial card is out of the case. As to the Cork canvassing cards, the agency of Murphy ended with the Cork election. He ordered, received, and paid for these cards himself. Mr. Redmond found the cards in Ennis (he made no inquiry about them) and used them. Nono's cards were ordered by and at the expense of the Young Ireland Society, and the fact that the president and secretary of that Society asked Keane to convey the order of the Society for them to Nono, as he lived in the same street (even when coupled with Keane's being, as I have it on my note of the evidence, a member of the committee of that Society, but not shown to have been present when the resolution to order the cards was passed, or to have taken part in or ratified the order), would not and does not necessarily make the Respondent liable for these cards by the act of Keane as his agent. When or how or where these cards were distributed, is left entirely to conjecture. The substantial question respecting this is, however, the one that was so much argued by Mr. Healy; whether these cards are within the 16th Section of the Act of 1883. On the best consideration I can give these cards (Nono's), I think, though not without considerable hesitation, and apart altogether from the question of agency or no agency, that these cards are not and were not intended to be used as marks of distinction of any kind. It was an imprudent if not an almost dangerous act, whoever is responsible for it; but I doubt if it would ever have been formulated as a charge to avoid this election, had it not been for the publication of the Walsall case.

In conclusion, in the present case it appears to me that this election was a free election, a real election of the successful candidate by the majority of the electors; that the election was conducted in substance according to the existing ballot election law; and that the admitted mistakes and irregularities did not affect the result of the election; in other words, as Lord Chief Justice Coleridge says, the majority of the voters. For these reasons I think the election must stand.

SOUTH MEATH ELECTION.

JUDGMENT delivered by the Right Honourable Mr. Justice *O'Brien* and The Honourable Mr. Justice *Andrews* on the TRIAL of the PARLIAMENTARY ELECTION PETITION for the *South Meath Division* of the County of *Meath*, at the Court-house, *Trim*, on Wednesday, 30th November 1892.

DALTON - - - - - - - - - - Petitioner.
FULLAM - - - - - - - - - - Respondent.

Mr. Justice *O'Brien.*] Now, in this case of the South Meath Election, a Petition has been presented against the return of Mr. Fullam on the ground of undue influence, that form of it which consists of intimidation of a spiritual kind, and contains besides allegations of treating and bribery and of physical violence occurring at the election ; with respect to the first of which, namely, the charge of treating, it may merely be observed that, though met with unnecessary zeal on the part of a witness in obstructing inquiry, it could not upon any evidence whatever have been maintained, because no person could have been so foolish as to suppose that what was alleged concerning the Rev. Mr. Tynan could amount to a charge of corrupt treating. And, as to bribery, it may be observed that no evidence at all was offered in support of it, and that such an agency as bribery, a thing necessarily restricted to a small number of persons, could not, in any state of facts, be expected to be found lying side by side with another agency alleged to cover the whole field of the constituency, or that such an incredible thing should happen as that so great a sum as 100 *l.*, in a constituency of over 6,000 persons, should be expended upon not more than seven favoured individuals. With respect to actual physical violence and intimidation of that kind, there was undoubtedly a good deal of violent conduct at Clonard, and also at Summerhill, and both Mr. Saurin and Mr. Carew had just reason to complain ; and in judging of the scene at the former place, namely at Clonard, we could not leave out of mind the hateful and all but nameless form of insult that came from the lips of a clergyman, of which the only palliation is that it was substantially confessed by the Rev. Mr. O'Connell ; nor could we leave out the torches at Mr. Wyar's gate, of which the witness who was examined for the Respondent, the schoolmaster's son, gave such a lame account. If the violence had been more general, if voters in other places had refrained from voting under apprehensions, like the two at Clonard, who could probably have voted with a reasonable zeal and determination on their own part, it would have been the duty of the Court to consider the effect of such intimidation upon the election, and it could not upon such consideration, acting upon the rule in the Mayo case, admit a set-off of bad conduct or violence on the other side, of which undoubtedly the evidence showed that there was a great deal in the town of Trim, assuming, I regret to say, the form of unwarrantable insult and disrespect towards the local clergy. But no voters were really obstructed in the result. The police, whose appearance is always such a test, were there and are not here. The evidence of disturbance was at two or three polling places out of ten, and it is a conclusion I have arrived at, with entire certainty to my own mind, that there was no such violence or intimidation at the election in that extent or degree as would in itself justify the Court on that ground in setting the vast machinery of a constituency again in motion for a new election.

But the great contest remains : a contest that has taken so much time and involved such vast expense, indicating the great struggle of forces and interests of a class resolutely clinging to habits and traditions of power and authority against new ideas ; a struggle, not of one time or place, but of which political parties are but the occasion and not the principle, and touching relations and interests, on which on one side no measure is admitted to exist in temporal judgment, and, on the other side, is considered as affecting the deepest interests of society, namely, the use or abuse of spiritual influence at an election. The effect of such influence at all was broadly challenged at the Bar ; but whatever might be the view taken at one time of the question of the right of the State to step into the domain of human conscience and to say that a person should not be influenced who had the power himself of resisting the influence, we must take the law to be settled by the decisions in this country, the principle of which is adopted by the express terms of the Statute in making the threat or inflicting of spiritual injury undue influence such as

will avoid an election; although there was not, before the Longford and Galway cases, any trace to be found in the common law of England of any rule but to leave merely moral agencies to moral correction. Other occasions and facts, different from those which exist in the present case, may render it necessary to consider at a future time whether the terms of the Statute themselves involve the revision in one respect of the rule which was laid down in the Longford case, by making injury, not benefit, punishment, not reward, that which is the subject of fear, not hope, alone undue influence. The real principle is not that of intimidation in the proper sense, because the intimidation in the spiritual relation assumes to be for the benefit of the person intimidated; but it is that undue influence which by the Common Law is allowed to avoid all private acts, and, by the rule in the Longford case, and now by the terms of the Statute is applied to the public act of the exercise of the franchise; and I consider it to be the necessary position of the law that what was the effect of undue influence before the Statute is the effect still, and that such influence prevailing generally is sufficient to avoid an election, without any proof of agency whatever, and that the object of the Statute was merely to bring spiritual means within the category of such influence. The rule of law was laid down by Mr. Justice, late Lord, FitzGerald in the Longford case, and is in substance this: that it is the undoubted right of the clergy to canvass and induce persons to vote in a particular way, but that it is not lawful to declare it to be a sin to vote in a different manner, or to threaten to refuse the sacraments to a person for so doing.

Questions of great moment have been introduced into this case which do not admit of a solution here, and which, perhaps, must be judged in the end in relation to the particular occasion to which they were applied, as was justly observed by one of the learned counsel. It is contended that the right of the bishops and clergy in a Catholic community to direct their flocks upon questions of faith and morals embraces also the power to determine what is the province of faith and morals. That is, of course, a tremendous authority to claim. It must be observed, however, that the Bishop's pastoral does not directly advance this proposition, and I would suppose, if it were intended to sustain it in its application to the present case, evidence would have been given on the established doctrine of the Catholic Church upon the subject. I can certainly conceive situations in which the two questions, as to what was the rule of moral duty, and what was a question of moral duty, would be so involved together that it would be difficult to draw any distinction between them; but I cannot understand how in any case the election of a Member of Parliament could be held to be a question of moral obligation, so that the conduct of a voter in respect to it could be a sin. For it does not necessarily follow that the candidate will vote for measures affecting moral or religious questions, and such questions may not occur or arise at all, or that his opinions will remain the same, or will not be subject to be modified by argument or by circumstances. The moral responsibility may attach to a Member of Parliament himself, but we have no evidence of theological opinion that the person who committed authority to him by his vote would be guilty of a sin. And I would say that the ultimate result of such a question must be that the Church, with its usual tenacity of principle, will still assume to be supreme in the spiritual order, and that the law, in like manner, will assume to be supreme in the civil order and as to the exercise of civil rights, and will adjudge that to be undue influence according to the occasion which prejudicially interferes with the exercise of those rights.

Having stated so much as to certain general questions which have been alluded to, I now come to the particular grounds on which the validity of this election is questioned. And the first and greatest is the Bishop's Pastoral of the Most Reverend Dr. Nulty, which was read in all the churches on the 3rd of July, setting forth, as it did, the divine authority of the Church, the obligations of the moral law which Mr. Parnell had violated, and the responsibility of those who supported Parnellism, all alike with great power of expression, and of moral dignity and severity, calculated to have a most powerful effect on the community to which it was addressed.

Parnellism was alleged to strike at the root and sap the very foundations of the Catholic faith. It was stated to have been declared unlawful and unholy by the successors of the Apostles, though the resolution of the Bishops, which was the foundation for this proposition, as far as I recollect, related solely to the question of political leadership. Those who refused to accept that proposition on the assumed authority of the Catholic hierarchy, were pronounced to have deprived themselves of every reason for believing in the doctrines of revealed religion, which all rested upon the same authority. "Invincible ignorance," I quote the words, that exception which identifies the condemned doctrine with heresy, was allowed possibly to excuse misguided men and women; but it was laid down authoritatively that no intelligent or well informed person could remain a Catholic and continue to cling to Parnellism. For these startling and tremendous propositions the reason suggested in argument was, on behalf of the Respondent, that a spirit of antagonism had of late risen up against the clergy; that it took the form of attacks upon their sacred office in journals and in speeches; and constantly strove to weaken and detract from the respect due to their functions. And if that were the real case, if the object had been to assert and maintain the just respect due to the bishops and clergy, which is essential to religion and to the benefit of the graces which it is the function of their ministry to dispense through the sacraments, if their wisdom

wisdom had led them to discern a rising spirit of opposition to religion and its teaching, and to recognise in a particular party, constituted, as all parties are in their character, not merely by principles expressly avowed alone, but by traditions, by tendencies, by their spirit, and by the language of their organs, certain elements of danger to religion, elements, some of which, subjected to foreign influences and habits, were alien to the faith and obedience of Catholic people in this country; if that were the real object of the Pastoral, the motive and the measure of its declarations, and the Most Reverend Dr. Nulty had declared, justly or unjustly, that he found in this contest certain issues which he considered were of great importance to religion, and had expressed his opinion in language proportioned to such an object, no one could complain justly of such an exercise of his episcopal office and authority. The language of the Pastoral in that case would have taken the measure of the object with which it was published.

But what was the occasion for the discussion of this delicate and dangerous question of personal purity, and for the terrible warnings and imputations that were levelled in the Pastoral against the members of a certain party, and were at least capable of being applied to themselves, though never, perhaps, so intended, by innocent men and women who cherished the virtue of domestic purity and chastity in their own conduct, and would have resented the mere taint or breath to the contrary as a wound, giving rise, as these declarations did, to the allegation made in support of the petition, that it was a wedge skilfully constructed to be driven into a political party; a thing that would inflame, alarm, and excite, by appeals to the strongest and deepest feelings of a Catholic population?

Mr. Parnell was dead; he was dead, and could do them no more good, to use the expression related by one of the witnesses, of the fleeting nature of gratitude to a political leader. In that situation, what was the reason—what was the justice—to dig up the grave, to revive dead and buried shames, to raise the lid of the tomb, and again uncover the poor remains of human frailty in order to array a political party in the shrouds of departed sin? But the Pastoral, which was the great spring that set in motion the whole machinery of ecclesiastical organisation in the diocese, was not the only form of influence which the evidence attributed to the Most Reverend Dr. Nulty. The Bishop preached twice on the 29th of June in Trim. In one discourse, according to the evidence, he alluded to the crisis of the coming election, and stated that Parnellism was nothing better than heresy, and that he would approach the death-bed of a heretic and a profligate with greater confidence as to his salvation than that of a Parnellite; and he added an expression, which, in the silence of the printed reports I would not have trusted my own note to quote until after comparing it with the official report, in reference to women who sympathised with Parnellism. In the other discourse on the same day, he said that Parnellism was moral ruin; that it was improper and unholy; that Parnellites were losing the faith, and becoming heretics. He also declared, following the same line as the Pastoral, that, if the people did not believe him on the doctrine of Parnellism, how could they believe him on such questions as confession and communion. The Most Reverend Dr. Nulty was not himself examined, as we must conclude that he would have been if the report of the statements attributed to him was not correct. I cannot admit the least doubt that these statements made by the Bishop, were made by him under a strong sense of the obligations attaching to his great office. But it is certain that declarations, made with such authority and energy, must have produced most powerful impression on the minds of a Catholic community, and amongst his own clergy. It was not strictly correct to state that the meeting on the 1st of June, which was formally held to appoint candidates for the election in North and South Meath, or the meetings which preceded it were of an exclusively clerical character, as it was alleged they were; the laity attended there perhaps in the usual proportions; but the dominant part of the organisation undoubtedly fell to the superior station, influence, ability, antecedents, and traditions of the priesthood. From the first moment, accordingly, the clergy threw themselves into the contest with all the overwhelming power, organisation and discipline of their order, and the zeal of men who could be reckoned upon to have no fear of popular insult or violence, and to look to no reward. The Church became converted for the time being into a vast political agency, a great moral machine, moving with the resistless influence of united action and a single way. Every priest who was examined was a canvasser, The canvass was everywhere; on the altar, in the vestry, on the roads, in the houses. There was no place left for evasion, excuse, affected ignorance, weakness, or treachery. Of the 10 polling places there was but one, and that was Dunshaughlin, in which there was not a priest as agent and personation agent, with or without laymen. That was alleged to be owing to the fact that laymen could not be found to face the hostile feeling that existed; but that reasoning cannot apply to cases where there were laymen joined, or to localities where, as at Summerhill and Clonard, the ascendancy was entirely on the other side. The presence of the priest, no doubt, would be a strong moral influence, and a check upon traitors and cowards; but it was an influence undoubtedly attended with distinct danger to the freedom of the voter. Of the whole constituency there were not less than, I believe, 900 illiterate voters, who had to declare themselves in the presence of the priest to whom so many of them were violently opposed. The publicity, of course, was the same where there were laymen in the booth; but the real influence would not be

the fear of publicity, but of disfavour. The voter would trust the layman less, but he would fear the priest more. The former he might never see again; but the priest he would constantly meet. I do not say that an adverse vote would be remembered for him, but it is a thing he would most certainly fear. At the counting of the votes there were seven priests named to attend on behalf of Mr. Fullam, with but one layman. Whether or not their presence on such an occasion could have any influence, the Respondent certainly, at least, had a staff of expert and trained logicians, who must have been more than a match for his opponent upon the many questions that arise upon the voting papers, and that are of such moment in the case of a narrow majority. Over this highly equipped army of agents—agents of an entirely disinterested kind, and who could be reckoned upon for their zeal and their fidelity—was diffused the influence of the Pastoral, added, I have no doubt, to a loyal personal attachment to the Bishop—a loyal personal attachment to the Bishop that could not but have made itself evident in the evidence that was given; and the leading idea of the Pastoral, that Parnellism was sinful, that it was a matter of salvation that was in question, was developed with fidelity and distinctness, and governed the entire conduct of the whole election. The shadow of sin was over the whole contest. How that idea was expounded and carried out, was demonstrated by instances the very multitude of which that required to be explained by contrary evidence, was in itself no small argument.

Now I must advert to some of those instances, and pass rapidly over them, because in very great detail it would not be necessary they should find their place in the decision of the Court, having been discussed repeatedly on both sides. The first of those incidents was the remarkable one, always a remarkable one, of the closing of the chapel gates at Clonard, which were held by force against the Parnellites, who went to mass. That is not altogether an unknown and uncommon form of popular hostility in Ireland; but it is never one without great significance, and in this particular instance undoubtedly was, and was known to be, a public act of excommunication and terrorism directed against certain political opponents. I cannot upon the evidence yield to the suggestion made by the Counsel for the Petitioner in imputing to the Rev. Mr. Fitzsimons any complicity in such an unwarrantable and violent act, so foreign to all the ideas of a priest, as the exclusion of any class of people from the House of God. I acquit him of that entirely; but it was an act that certainly never would have been committed, or that persons would never have dared to commit, unless they were emboldened by confidence that it was not likely to meet with severe condemnation. The Rev. Mr. Fitzsimons swore he knew nothing of it beforehand, and I give entire credit to his oath. He saw what was going on, but mass was then substantially over, and the most singular part of the matter, and one that tends very much to reflect upon the general character of the evidence given upon this trial, is that although one of the witnesses in support of the petition stated that he was (he used the form of expression) expressly disapproving of it by saying that people should be allowed to hear mass, the Reverend gentleman himself said he said nothing at all. He was examined as a witness, and brought to the matter over and over again, and pointedly and distinctly adhered to his statement that he said nothing whatever. The nature and effect of such a humiliation as that, inflicted upon a large class of persons, and inflicted under circumstances of great notoriety before the election, were evidently intended and calculated to have a certain effect. Christopher or Matthew Brogan, and his son, and his son's wife, and his grandchildren, three generations together, found themselves turned away under circumstances of great violence and insult and contumely from the church door, in the face of the public; and it was impossible not to have some sympathy with that old man when he stated that he had brought stones to build the belfry that called him to the prayer he was not allowed to offer.

I pass now away from that incident, one of a very remarkable kind, and I will refer next to the extraordinary statement and discourse of the Rev. Mr. O'Connell; a discourse, the substantial part of which was proved with very little variation by a great number of witnesses; that curious and singular discourse, in which he stated he would put fire to the heels and toes of his opponents. He was examined himself, and he denied a certain part of the statement; he stated that the passage or expression of "the highways and bye-ways" had, by some confusion of the witnesses, been taken from a sermon he preached upon the text of the rich man's feast, to which the invited guests did not come. He did not, however, according to my recollection of the evidence, deny that he had made use of the expression that he would meet persons in the church or outside it; he did not deny that at all. I cannot now entertain any doubt, and there is hardly a possibility of a doubt being entertained upon it, that really he did in substance say what he was alleged to have said: it was a most remarkable thing to say, that he would scatter fire before his opponents or before the opponents of a certain party. And that calls back to my memory from early education the incident in Roman history of the casual word of a slave, that he would make the bath hot for his master, the victorious soldier of Vespasian, that was the cause of a great town being burnt. And certainly the incendiarism of the Rev. Mr. O'Connell's metaphor has tended to produce no small flame on his own account. It would be an unreasonable thing to attach to the thoughtless expression of a priest, not having very long experience, an importance in exact proportion to the graphic violence of his language; but there was some other

statement

statement made by him at the same time, which certainly rather tended to aggravate the act of indiscretion. Miss Carew was examined, and she stated, in addition to the account she gave of the sermon preached by the Rev. Mr. O'Connell, that upon the same occasion he referred to the Parnellites as persons who committed sacrilege in their communion, and that she took that expression to herself, having been at communion the day before; and certainly that was a very grave thing on the part of Mr. O'Connell; a very grave act on the part of a priest to pass judgment upon the communion of a member of his own flock.

Now I pass away from the Rev. Mr. O'Connell, and refer to some other incidents upon this case, which were established in the evidence, all of the same character, but some few of them possessing a particular prominence and importance, and some of them which gave rise to a great deal of dispute. And I will take first the case of the statement alleged to have been made, passing over others of less importance, by the Rev. Mr. Tynan, a clergyman, I may take leave to observe whose demeanour upon this trial impressed me with the highest confidence in his statements, and a very high opinion of his character. He had an interview, not a casual one at all, but apparently a designed and intentional interview, with a person named Patrick King immediately before the election, and King has sworn that upon that occasion the Rev. Mr. Tynan, upon his refusing to vote for him, or refusing to give him any promise to vote, stated he would not attend him when dying. A different kind of statement was attributed to King in a very curious way, which gave rise to a great deal of discussion; but he himself distinctly denied it, because this remarkable circumstance happened, a remarkable circumstance which perhaps the Respondent and his Counsel were justly entitled to refer to in reference to the means taken on both sides to obtain evidence; and, if any observation be made against the Respondent, or be made against the Most Reverend Dr. Nulty, in reference to the course he suggested or directed to meet false statements that would be adduced against himself or against his clergy, undoubtedly the Respondent, or his Counsel, was entitled to refer to something approaching the character of management to be found upon the other side. For this curious circumstance happened, that after this Petition was presented, or in view of its being presented, somebody, assumed to be an agent of Mr. Dalton, and, according to my recollection of the evidence, producing what he believed to be, or alleged to be, a letter from him, had an interview with Patrick King, and an account of that interview was afterwards given in an anonymous letter which appears to have reached the advisers of Mr. Dalton, the Petitioner, and was produced upon the trial, which anonymous letter was undoubtedly written by a person in the interest of the Petitioner, and a person well acquainted with the subject of this election, because it contained upon the face of it the number on the register of Patrick King upon the voters' list; and this letter stated that the Rev. Mr. Tynan in this interview had stated that he would refuse to attend, or would not attend, Patrick King when dying, and would refuse him the sacraments. King positively says he never did make use of that expression, and he never said it, he said, to the person by whom that report was made of his statement; and he said, "No more he did not;" that is to say, he did not make that statement, and that the Rev. Mr. Tynan did not make use of any such expression; and while he denies it, and while his whole demeanour was that of a man who did not want to tell anything at all beyond the strict necessity of the matter, and that is the impression made upon my mind, he positively and distinctly adhered to the expression that the Rev. Mr. Tynan said he would not attend him when dying. And there is this further peculiar circumstance to be remarked upon: he says that until the interview he had with this unknown agent he did not know that the language of the Rev. Mr. Tynan conveyed the meaning of it; that it conveyed a threat not to attend him when dying; and upon that answer of the witness a good deal of legal argument was founded by Counsel, based, to a large extent, upon the authority of a decision which was referred to, that, because he himself was not under the impression at the time that this conveyed a threat or menace to deprive him of the sacraments, it would not be undue influence. But I apprehend that that was an entire mistake, and that the facts of the case, and the decision that was referred to, and the facts on which the decision was grounded, did not at all support such an argument; because, in the instance referred to in the Longford trial, before Mr. Justice Fitzgerald, it was absolutely as certain as anything could be that the language that was used was not in its own nature calculated to convey any menace; it was language calculated to convey mere personal advice given by one person to another. But from the account given by Patrick King of this language it is impossible not to come to the conclusion that the language did convey a menace of a certain kind. Now, what is the account of it given by the Rev. Mr. Tynan himself; what is the account given of his own words? The difference is between saying simply that he would not attend him when dying, and that he would not like to attend him when dying. The Rev. Mr. Tynan did not even confine himself apparently to saying he would not like to attend him when dying, but that he hoped he would not be called upon to attend a Parnellite. What was the meaning of that? Could language of that kind be used by any person except to produce a certain impression upon the mind of the person to whom it was addressed? I am constrained therefore to come to the conclusion that the Rev.

Mr. Tynan did upon that occasion use language which undoubtedly, according to its ordinary, necessary, and proper construction, conveying the meaning of some spiritual loss, or some grave inconvenience to him of a spiritual character against this man King, who refused to give him his vote.

Another witness was also examined in reference to the Rev. Mr. Tynan, namely, a man named Cowley, who alleged that Father Tynan, because he had refused to vote for him, or would not promise to vote for him—a witness of a very strong political character undoubtedly,—had declared that he would expel him from the Church, or used some language of that kind, and that he would be deprived of Christian burial. Upon his oath the clergyman declares that that is entirely untrue, and I would be perhaps disposed to entertain the idea that this man Cowley had heard some statement made to the effect that he might, in fact, incur some penalty of expulsion from the Church, or from the communion of the Catholic Church, and that he had himself attached to that, according to the popular idea or superstition, the consequence of being deprived of Christian burial; but certainly, at the same time, there was some very angry dispute indeed, as the Rev. Mr. Tynan admits, between him and this man Cowley; because Cowley told or related that, after the interview with the Rev. Mr. Tynan, and upon the same day, according to my recollection, he saw the Rev. Mr. Magrath, one of his curates, and the Rev. Mr. Magrath then reproached him with what he had said to Father Tynan, and used language in itself calculated undoubtedly to convey the impression of great spiritual hostility existing against him. I asked the question of the Rev. Mr. Tynan himself, and he stated that he thought the Rev. Mr. Magrath was here; and he was here, apparently, and was not examined as a witness; and I consider that the fact of his not being so examined tends in some degree, if not to maintain the statement of this man Cowley against the oath of the Rev. Mr. Tynan, certainly to remove him from the impression of a suspicion of having altogether misstated the character and nature of the interview he had with him.

Many other cases of alleged exercise of similar influence and the use of similar threats were spread over the whole of the evidence. I will take that of the Rev. Mr. Macdonald, who exposed himself undoubtedly to a great deal of observation, and exposed his evidence to the character of strong suspicion in some respects, by the unusual and unprecedented advice that he gave from the altar. He had not had, perhaps, very much experience, or he would have known how true it is that "Oft the sight of means to do ill deeds makes ill deeds done," and would certainly not have ventured upon such a highly dangerous recommendation as he made as that his parishioners, his flock, should go armed in a certain manner to a meeting which they would attend, stating that he himself would be armed in the same manner, although for self-defence. He was alleged to have used in more than one discourse passages of a nature calculated to convey the impression that great spiritual hostility would exist or injury would accrue to the persons who had refused to vote in a particular manner. One expression was particularly relied upon, that in which he stated the consequences that would happen to the persons who voted for Mr. Dalton, here and hereafter; and certainly, being bound to weigh and consider evidence, and to consider it minutely sometimes, I could hardly accept the construction that has now suggested itself to his mind as the true one, namely, that when he spoke of what would happen to them here and hereafter, he meant here at present and hereafter in this country also, or in this world. The words "here and hereafter," according to all the ordinary understanding of persons, convey an impression of temporal and eternal consequence of some kind. Many other statements and expressions are alleged to have been used by him, which I pass over for the present, and will just shortly refer to what was unquestionably a very painful and very unpleasant incident, namely, that with which the name of the Reverend Patrick Fagan was connected. Now, he differs very widely from the person on whose evidence he is charged with an improper use of his position and functions as a minister of religion, namely, that man John Murtagh, a man of very humble rank who was examined on the trial, and who gave me an impression,—an impression not against his truthfulness,—but certainly of being a very angry and rather disagreeable man in character and temper, and one whose character and temper would perhaps be the only excuse for the indiscretion into which the Reverend Father Fagan was betrayed into saying that he would make use of some personal violence to him, a thing, of course, abhorrent to the character of all clergymen, and which no clergyman would be likely to use. He gives a different account, however, of many of the circumstances from the Reverend Mr. Fagan, and how the incident came about, because Father Fagan stated that this man's wife was a person whom he had often attended, and that he was about of his own accord to go to visit this woman, it being the usual time for the Paschal duty. He had to attend her, she being an invalid, and if he had attended her, of course within the twelve months, according to my ordinary understanding, the obligation of the Paschal duty would not exist. But that is not the account given at all by John Murtagh, because he says he went from his house, which is about a quarter of a mile distant from the Reverend Mr. Fagan's, especially to come and ask him to attend his wife, either under the apprehension of an immediate and dangerous issue of her illness, or, perhaps, because it was Paschal time; and he said that the Reverend Mr. Fagan stated to him when

when he met him outside that he was going to travel the same road with him, and that, accordingly, he went back upon the road to this man Murtagh's house, and in the course of the journey entered into conversation with him concerning political matters. This man, according to the Reverend Mr. Fagan, indulged in great violence of language, such as is sometimes found among persons in that class of life, concerning political questions, and that he was so exasperated at this that he spoke in very strong terms to him, and ultimately used the extraordinary expression that he would kick him; and upon the question of the degree of credit to be given to the Reverend Mr. Fagan and the degree of credit to be given to this man, as affected, not by their desire to tell the truth, but as affected by temper and passion and the circumstances of the time, we must certainly have regard to the fact that the first idea of physical violence proceeded from the Reverend Mr. Fagan and not from this man John Murtagh, and that he replied to that, using an expression that would occur to my mind as not an unnatural one, that, if he did anything of the kind, he would kick him like a young dog, and that, he says, while this very angry and shameful and discreditable incident continued they reached the house of this man Murtagh. He said that he stated that he would not attend his wife; he positively swears that the Reverend Mr. Fagan said he would not attend his wife, and that he rejoined to that, if he did not he would go to Father Martin. And now the name of the Reverend Father Martin occurring to him at that moment is, to some extent, certainly some confirmation of his statement upon that point, because the Reverend Mr. Martin appears to have been also the person to whom another person went on account of the anger of the Reverend Father Fagan, that he would go to Father Martin. And he then proceeded, as any Catholic priest would proceed no doubt, whatever threat or language he had used in temper or anger, to go to the house, in order to attend to this woman. And he gave a reason for some continuance of this altercation, that some idea of obstruction existed at the door of this humble dwelling he was about to enter, as though a man who came to a priest to ask him to attend his wife, whatever quarrel he had with the man, knowing the importance of the function he had to perform, would offer any obstacle at all. Indeed, when it was examined into, it did not appear that he did obstruct him in any way. They stood on both sides of the door while the altercation took place, and something happened about a dog, which is really admitted in one aspect by the Witness, because he said there was a dog there, and this dog, standing at the door, would be an unpleasant thing to occur, and the presence of an angry dog in a place where the confession of a penitent was to be heard would be a serious inconvenience. The dog ultimately was driven away; the man said he drove him away himself, and the confession of this woman was then heard and there the matter ended. I was a great deal impressed by the great desire the Reverend Mr. Fagan showed to convince me (as indeed he would have no difficulty whatever in doing) that he would not have thought of not attending this woman. Such a thing was never heard of in this country. Whatever the menace or language or provocation of any kind or anger may be upon such a matter, such a thing was unknown as that of a clergyman failing to fulfil the duty for which he was ordained. And the matter there ended. This man positively states that the Reverend Father Fagan did upon that occasion, although he did not carry out his threat, and although the instructions that reached the Counsel upon the subject were entirely exaggerated; because it was stated apparently that a considerable interval of time had happened, and that the Reverend Father Fagan came back after an hour, which was entirely untrue; the Reverend Father Fagan did attend this woman, and the whole circumstances are a matter that involved a great deal of conflict of testimony and evidence; but I am rather disposed to come to the conclusion upon the whole that this man, who remembers the incident, and who has reason to remember it more accurately than the Reverend Father Fagan, did use language upon that occasion imputing that there was something on account of his dispute with this man concerning his vote; as the man says not concerning the vote at all; as the Reverend Father Fagan says: "I used some language calculated to convey the impression" that he refused to perform the ordinary duties of his ministry in reference to his wife.

Now upon the question of credit or credibility, it is impossible altogether to leave out of consideration the incident between the Reverend Mr. Fagan and the witness who was examined, named Farrell, who was entirely uncontradicted. Farrell was a pensioner, and would require in the usual manner, for the payment of his pension at a certain time, to have a certificate of a minister of religion or a magistrate. The Reverend Father Fagan was in the habit of signing these certificates for him, and stated to him that he would not do it for him in the future because he refused him his vote; and Farrell's statement in that respect is entirely uncontradicted. The Reverend Mr. Fagan did not dispute one single expression the man used, and he, as John Murtagh did, declared, according to his own statement, that he would go to the Reverend Mr. Martin. Farrell appears also to have gone to the Reverend Mr. Martin with reference to his usual certificate, and, as I have said, I cannot leave that out of consideration in estimating the degree of credit to be given upon the whole matter to the Reverend Mr. Fagan as opposed to this man John Murtagh.

The Reverend John Fay was another witness to whom the statements attributed concerning this election were, of course, of very great importance. I do not wish to dwell upon many of the expressions which were attributed to him, some of which he has atoned for, and, unless from the necessity of the matter, ought not to be introduced again, and not beyond the measure of the necessity. But undoubtedly the Reverend Father Fay did upon several occasions during this election contest distinguish himself by language of a very unusual character, which renders it the more likely that the particular expression imputed to him by one of the witnesses was really what he did use. He was examined himself again, and cross-examined upon many statements made by him, and language used by him of an unprecedented kind. I merely dwell upon and refer to one particular expression which he has admitted he used, and with reference to which he did not hesitate to declare that a witness named Berry, who was examined, had sworn falsely concerning him. If ever there was a witness who deserved credit in a court of justice it was Berry, because he was the subject of an application to this Court concerning his evidence. He had not attended, and application was made to the Court, which resulted in an announcement that an attachment would be issued against him unless he did attend; and then alone he did attend. There was not a word that he said upon the trial that was not said reluctantly. He was silent; he hesitated; he qualified; he extenuated; and it required a continuous course of examination and cross-examination to obtain from him the actual account of what the Reverend Mr. Fay had said. He even substituted the word "lost" for the other and more open expression of what would happen to a man who voted against Mr. Fullam; and only in the end yielded to the statement that what the Reverend Mr. Fay had said was that such a person would be damned. And that was the person whom the Reverend Mr. Fay declared to have sworn falsely concerning him; a man that put himself in the peril of the law and all its coercive power, in order not to tell what he knew, or for some reason in his own mind, that I can suppose to be no other reason than that he did not wish to tell what he knew. That, of course, was supposing he did use such an expression as that, a most unequivocal and startling declaration, which would amount to the strongest form possible of undue influence of a spiritual kind.

Other witnesses were examined, many of them, between whom and the account given concerning their statements it is very difficult to find any real or very great conflict. The Reverend Mr. Buchanan was examined, the Reverend Mr. Brady, the Reverend Mr. Cantwell, the Reverend Mr. Fitzsimons, and the Reverend Mr. Gillick; and, although the statement concerning the refusal to administer the sacraments to persons who would vote against Mr. Fullam cannot be said to apply to all those clergymen alike, undoubtedly there were expressions conveyed by them all that were calculated to make an impression upon the mind of a person who was a Catholic, or upon any Catholic, that he would subject himself to the greatest peril to his own soul and salvation, and the greatest peril of a conflict between his religion and his duty, if he did not vote as it was suggested to him.

The Reverend Mr. Brady was examined, and he produced, in proof of his own account of what he said upon more than one occasion, a written account of his own sermons, and gave an opportunity to Counsel to examine them, in order to see whether or not they bore the interpretation that was put upon them. But there were some statements admitted by himself to have been made, which I could not altogether reconcile with the entirely neutral character of the language which he is said to have used, and which he says he used during all this contest. For it appears that he went after the election to Lourdes, and gave an account, when he returned, of his visit to Lourdes, and stated, in recording the impressions of so remarkable an event of course; the impressions that were made upon the mind of a devout Catholic Priest; that he had laid at the Shrine of Lourdes the names of some of his congregation or flock for whom he entertained great veneration; and he stated in the same discourse that he laid the names also of others for whom he did not entertain the same veneration or the same idea. The question was put to him whether he meant the Parnellites, and his Counsel suggested—Mr. Sullivan suggested adroitly—that they were of that party, but that it was not because they were of that party that he implored this intercession on their behalf, a distinction that does not commend itself to my entire confidence I may say. I would have considered that the Reverend Mr. Brady, if he were disposed to exercise a duty in soliciting the religious intervention on behalf of his flock, was under no necessity of recording it, or stating it at all. He might have exhibited his affection and regard for his parishioners by saying that he had carried their prayers to the shrine of Lourdes; but there certainly was no reason for his drawing a distinction between one class and another; and that circumstance appears to me very much to reflect upon the statement, upon his own account of his previous demeanour in reference to all this, upon this whole matter.

The Reverend Father Gillick was examined, and he gave his own account of the interview he had with Mr. Robert J. Heeny, a witness of an unusual character, who also gave an account of it, and said that the Reverend Mr. Gillick had come to him, and upon an occasion that appears to have been some occasion of the domestic administration connected with his family, had entered into a long conversation concerning his vote; that Mr.

Mr. Heeny had stated in very direct terms that he could not understand what right the Bishop had to demand his vote at all; and although he was very positive and distinct upon that point, he (Mr. Heeny) did not at all make use, in any account given of the interview, of any language at all of an unusual kind. He merely said he was a member of the Parnellite party, and he adhered to it. He said, "I was of that view, and I stood by it"; and he did stand by it certainly; and he certainly was a man both of great moderation and great firmness in his language. The Rev. Mr. Gillick undoubtedly gave a much longer account of the interview, in the course of which he stated that he offered Mr. Heeny an opportunity of studying a treatise written by the Rev. Dr. Reilly concerning the right of clergymen to influence the exercise of the franchise, which he declined, and I would be under the necessity of drawing the conclusion that the Reverend Mr. Gillick was at least an exceedingly zealous advocate on behalf of Mr. Fullam, and an exceedingly active agent, even if I were to leave out the fact that he appears to have shared with the Reverend Mr. Fay the honour of being mentioned in the despatches after the victory was gained. The Rev. Mr. Cantwell confined himself, it appears, to reading the Pastoral, and I would say he exercised a very wise judgment, with which he has no reason now to reproach himself. He took up the passage of the Pastoral, and read it out, that no person could remain a Catholic and continue to cling to Parnellism: and whether it was his own statement, or whether he adopted the statement of the Bishop, made no difference whatsoever in the quality of undue influence. There was one slight expression used by one of the witnesses, one of the clergymen, alleged to have been used by him, which at the time I was at a great loss to account for or to understand, and did not, at the time, remember what it meant. He stated, it was stated of the Rev. Mr. Callery, that upon the occasion when the polling took place, and he attended some of the voters who went to vote for Mr. Fullam, he drew a distinction between them and their opponents, which was conveyed in the term that they were not a parcel of goats—a curious expression, the meaning of which at the time did not occur to myself, but which I fear has a strong significance in its meaning. He was examined himself as a witness, and, while the Counsel were contending for the distinction between the Parnellites and the Anti-Parnellites, the Rev. Mr. Callery declared that, in his opinion, there was no distinction at all, that Parnellism was the same before as it is now, and the same now as it was before, and the only distinction was between adulterers and non-adulterers. An extraordinary expression to have fallen from him: but it showed what was in his mind, and what was in the minds of so many, as to what were the real issues alleged to be in question during the election; that they were adulterers and non-adulterers.

Now there is one other instance which, though not directly connected with the question of spiritual intimidation, or spiritual influence, I consider is not intimidation of a spiritual kind, but which I consider it my duty to advert to, namely, the incident with which the name of the Rev. Father Skelly was connected, that curious and unusual circumstance of the dismissal as was alleged on one side, of the dismissal by himself, as was alleged on the other, of the person who was in the employment of the convent of the Sisters of Mercy. He was canvassed for his vote, and he refused to give it. He appears to have been employed at the convent as a labourer, and he appears to have received some small addition to his wages from the performance of the duty of collecting at the chapel. There was a statement made, in proof of his supposed political zeal, that upon a particular day, at a festival of the Church, he was absent from that duty; but there was no evidence given, if I recollect, upon that point at all—namely, that he had, in order to attend a meeting, or to join in taking part in some political demonstration of some kind, deliberately absented himself upon some occasion when he was required to attend and collect at the chapel. Leaving that out, let us direct our attention to the other matter. He was canvassed for his vote, and he refused to give it, and the Rev. Mr. Skelly stated to him that he must see the parish priest, that he must tell this matter to the parish priest or see the parish priest. On the very same day he went and gave up his situation, according to my recollection. But the suggestion is that this was a man who considered that he derived some advantage from a course of that kind, greater than he could from retaining his employment. He did not appear to have taken any other employment immediately: nor do I conceive that the kind of employment which was referred to, namely mowing, was one that was open to him at the time that this thing happened to him at all. He was supposed to have taken this course with a view to the advantage of what is called political martyrdom. Well, political martyrdom has undoubtedly some kind of advantages, but I would rather say, in view of the experience of later times, that political martyrdom in the town of Trim was hardly a substitute for his weekly earnings. He did not appear to have derived any advantage from it whatever; and if this man had intended at the time to have derived some advantage from an act of that kind, in substitution for his employment, I would certainly have expected that he would have gone and made it known immediately and spoken of it, instead of which he appeared to have kept extremely silent about it. The two sisters were examined, and were examined apparently with the view of showing that this man had gone of his own accord, and for no sufficient reason, and because he was in no danger at all of his employ-

ment, had gone and given it up. But undoubtedly that view entirely failed, because each of the ladies, each of the Sisters of Mercy who were examined, stated that in the conversation with them he said he had refused Father Skelly for his vote, and that they, in a spirit of charity and consideration for a humble man, had said to him that that was no reason for giving up his employment, which I can perfectly understand then put a different construction upon it—not that the refusal was no reason for giving up his employment, not that the interview was no reason for giving up his employment, but as a suggestion to his mind that there was a mode of avoiding the difficulty by giving his vote. That was the construction that a humble man would be disposed to put upon it. Now, the Reverend Mr. Skelly was examined, and he cannot deny of course that he stated to this man that he would tell the parish priest. It occurred to myself that the reason he used that expression was that he took this merely to report to the parish priest that he had failed to obtain his vote; but he could report that to the parish priest without telling the man Cowley of it, and I was forced to draw the conclusion that the statement that he would tell the parish priest was undoubtedly intended to convey to the mind of this man that his situation was in danger, and that some complaint would be made of him which would result perhaps in the loss of his employment. The Reverend Mr. Skelly did not deny another statement made by the witness, that he had threatened to have him put in Kilmainham. Put in Kilmainham! For what crime? What crime had he committed, this humble man? What crime had he committed at all? No crime that I can understand, except that with a decent spirit, not wishing to make known what had happened to him, apparently under the frown of a power that he thought he could not resist, he bowed his head in humble submission, and gave up the bread of his wife and children for his own independence.

Now, some other matters have been introduced into this case which are of course of an extremely delicate and painful kind, namely, all the incidents connected with the confessional. Whether it was right or wrong to give that evidence, whatever view may be taken of it on any side or in any respect, the evidence was of an unusual and unprecedented kind. The statement made was that several clergymen, the names of whom are mentioned, had canvassed voters in the confessional; and there is no person at all, there is no Catholic, who cannot understand the tremendous importance of evidence of that kind. I am quite acquainted with the fact that after confession, in the many difficulties and questions that arise in the domestic life of humble people touching moral and religious duties, and touching sometimes even their own temporal concerns, the advice of a clergyman is sought. The fact that that is so, however, does not take away at all from the importance of the evidence that was given concerning the confessional upon this matter, and the canvass of a voter in such a situation. In all these instances but one undoubtedly the communication was after the confession was over, but there was one incident, of course, of a tremendous and unexampled nature, in which this interference with the franchise, entirely innocent, I believe, and from the purest reasons and motives, according to the evidence, was allowed to intrude into the mysterious sanctity of the Divine commission itself, and in which the absolution of the penitent was postponed, at least in construction possibly, made to depend upon the vote he would give. And now, let me not be supposed at all to have any desire to do injustice. I was greatly impressed, as my colleague was, with the demeanour of the Reverend Mr. Fox, an aged clergyman not identified in any degree at all with an active partisanship in this contest, a man advanced in life, of great moderation, of great modesty and consideration of his duty; and, if such an incident be strictly correct, if it be open to no ambiguity at all, of which we have no means of knowing now, I certainly do unhesitatingly come to the conclusion that, if the Reverend Mr. Fox did inadvertently in confession speak to this man concerning his vote, he certainly did so under the strongest sense of his own duty. There was another witness referred to not upon that matter, but upon another point. Of course, upon all these statements the observations must be well founded, and cannot be met in any way, that evidence of this kind concerning communication that passes in the confessional is of a very dangerous kind, and that there is no power, not only no power under the rule of the Catholic Church, a rule maintained with such extraordinary and unexceptional strictness at all times in all ages and in all countries, a rule founded upon interests that far transcend all human concerns—not only by that rule are clergymen prevented from contradicting any statement made concerning these communications, but undoubtedly the very consciousness of the belief that they cannot be contradicted very much tends to embolden persons to make statements that they know will not be open to be exposed in any way whatever. But that is an argument which can be pushed too far, and certainly it does appear that these statements, as far as I know, concerning the confessional on all those occasions were made by persons who, according to their ordinary practice and according to their ordinary lives, would be very much supposed to be under the influence of religious duty and religious obligations, and no person who has to keep his eye on the stream and to watch the evidence and the demeanour of witnesses could fail to be tremendously impressed by the fact that I witnessed in the box that the very words trembled upon the lips of the people who spoke against the clergymen against whom this charge was made. One of the witnesses examined

examined was a man named Harford, a man who appears certainly to have been a strong political partisan, and his evidence was passed over to some extent, very justly and very fairly, by Mr. Drummond on account of the application made concerning the Reverend Mr. Murtagh, against whom he made certain statements, and who was unable to attend on account of his illness. And in any point where the Reverend Father Murtagh was alleged to have made a statement to him, on account of the fact that he was not produced as a witness, whatever the cause of it was, his infirmity or accident, I would not myself follow the course adopted by Mr. Drummond, except in one respect. I do not consider that we are entitled to exclude from observation not any statement made by Harford concerning what the Reverend Mr. Murtagh said to him, but we are not entitled to exclude what Harford himself said upon which he could be cross-examined. And what did he say? He said he was going to a meeting with certain other persons upon this day, that he met the Reverend Mr. Murtagh, and that the Reverend Mr. Murtagh sought to dissuade the persons, in whose company he was, from going to the meeting, and that he said to him, "I expect nothing from you; I expect something from the others, but nothing from you"—which conveyed to my mind that he was known to be a strong partisan by the Reverend Mr. Murtagh, and that he had stated that the Reverend Mr. Murtagh had said that he would not attend him or had refused to attend him if he was dying, and that he would not administer the sacraments to him, or some expression of that kind. And now it is not because of any conflict that might exist between the Reverend Mr. Murtagh, if he were examined, and what the witness himself says that I advert to it, but for the witness's own observation about which he might have been cross-examined, and the remarkable observation. "Well," said he, "if you do not attend me, some other person will, and if no other person will," said he, "I will make an act of contrition, and depend upon the mercy of God." Let any one who is at all acquainted with the practices and the ideas of Roman Catholic people of any rank judge of the value and weight of that observation supposing it was made. It was a commentary upon what had happened, and was the commentary of a man of great intelligence, and a man strongly impressed (as I must say persons of humble rank in this County show themselves impressed to a singular degree) with a strong sense of their religion and of the duties of their faith and obligations; and I must say that, whatever view may be taken of the evidence in this case, undoubtedly in the County of Meath the evidence furnishes to my mind a very strong example, and a very convincing example, of the effect of the labours of the clergy of this County or Diocese of Meath, in promoting and advancing the Catholic religion among their own congregations.

Now I pass away from all that evidence, which cannot but leave upon my mind—from the multitude of instances, from the slight and unimportant contradictions which it offers, from the character and weight of the evidence itself, from all the circumstances and obligations there would be upon the witnesses to tell the truth, and from all the conclusions I could draw from their own conduct and demeanour—cannot but leave upon my mind the impression that undoubtedly in a very great number of instances, and with more or less variation, the clergy of the Diocese, those who in the South Meath Division during the last election, under, I have no doubt, a strong obligation of obedience to their own Bishop, and whether or not in conformity with their own opinions and sentiments, did use language calculated to convey to the minds of the voters in this division that their conduct upon this election involved the question of eternal condemnation or the contrary.

Now having expressed that opinion, it remains for me to say one word concerning the legal aspects of the evidence given upon this question in relation to agency, and upon that, apparently, very little difficulty seems to me to arise. I consider that if ever there was a case of agency established, it was in this particular instance. Mr. Fullam was named as a candidate in the very beginning of the contest. He attended all the meetings that were held; he attended with clergymen; he named them as his agents, and as personation agents in many instances; he received the subsidy, the money provided for the expense of the election, from them or from some clergymen. He, upon the public occasion when the victory was celebrated, publicly thanked the clergymen for the services they had rendered to him; and the only question that would remain upon my mind, as to the result of the evidence, is about the application of this term agent at all, or the possible application of any such term to the position that the clergy assumed, who appear to me to have fulfilled the relation of principal, to whom Mr. Fullam was merely the agent, and upon that part of the matter therefore I entertain no doubt. I have heard a great deal of course of the importance of this question in this contest upon this trial, and a great many arguments and observations have been made concerning it. I am quite conscious of the great importance of it, but it is a struggle between great parties and great interests, and it may be of great consequences, but with the consequences I have no concern whatever. My concern is with justice; my allegiance is to justice alone; and in the fulfilment of that obligation, I am constrained in justice to declare that in my opinion the election for the South Meath Division of the County of Meath, both under the Statute and under the common law, was void through undue influence, and must be set aside.

SOUTH MEATH ELECTION—*continued.*

Mr. Justice *Andrews.*] Mr. Fullam's return as Member for South Meath has, by the Petition before us, been impeached as invalid on the grounds of bribery, treating, and undue influence.

The Petitioner has wholly failed to prove the allegations of bribery and treating, and, although the evidence has disclosed a good deal of highly censurable misconduct, mainly in the nature of disorder, during the election (which was not confined to one side), it has failed to prove undue influence by the use or threat of any physical force, restraint, or violence.

The Petitioner has, however, proved, and, in my opinion, clearly, not only undue influence by spiritual intimidation so generally prevalent as to seriously affect the freedom of election, and thus render the election void at common law, but also such undue influence by spiritual intimidation through the Respondent's agents as amounted to a corrupt practice within the Corrupt and Illegal Practices Prevention Act of 1883, and under its 5th Section rendered the election void.

Freedom of election is at common law absolutely essential to the validity of an election. If this freedom be prevented generally, the election is void at common law, and, in my opinion, it matters not by what means the freedom of election may have been destroyed. This is wholly independent of statute law. It would be absurd and irrational to contend that there could be a valid election which was not a free election. The statute law not only leaves this common law principle intact, but supplements it by stringent enactments, visiting candidates and all others with severe penalties for interfering with the purity or freedom of elections either directly or indirectly.

Theological questions of a grave and far-reaching character have been discussed during the trial of this Petition which it is not within my province to offer an opinion upon, much less to decide. My duty has relation solely to the law, to ascertain and determine what is the law, and whether it has been violated; and, in my opinion, the law in this case is clear. In the forefront stands the Bishop's Pastoral. What the true rule of the Roman Catholic Church may be as to the Church's right to determine, in all cases, what is or is not a question of faith and morals, I have no authority whatever even to discuss, and, of course, I offer no opinion upon it; but, assuming the Church to have this right, I have heard nothing to show that it can be regarded as having been exercised in the case of this particular election, unless the bishop and clergy, or I should, perhaps, say, the bishop and a majority of the clergy of a diocese, can for this purpose be deemed to constitute the Church.

Having spent my life in Ireland I well know the weight which a sincere member of the Roman Catholic Church attaches to what emanates from his clergy; the credence he desires to give to their teaching, the trust he reposes in their guidance, and the sanctity with which he regards their sacred office; and I cannot entertain a shadow of doubt that the powerfully written Pastoral of the Bishop of Meath was calculated in this Roman Catholic constituency to seriously interfere with the free will of the electors in the exercise of their franchise at the late election. It was pervaded by a fallacy which some may have seen through, and many may not. The political principles of Mr. Parnell, well known for years, were confounded in the Pastoral with the moral turpitude which preceded his fall; and the scathing and well-merited condemnation which was directed against his adultery was most unjustly extended, months after his death, to upright men and virtuous women who did not permit their abhorrence of his immorality to sever their adherence from his political principles, with which his immorality had nothing whatever to do; and that adherence, according to the plain meaning of the Pastoral, involved heresy and sin. Need I ask what, according to the faith of every sincere Catholic, is the punishment which may hereafter await a heretic, and a sinner? That Pastoral was by an instruction at the foot of it directed to be read in a clear and loud (alto) voice at all masses in the diocese, and abundant proof has been given that it was so read on the 3rd of last July, a few days before the election. Upon the 29th of June, the day the Pastoral bears date, two sermons were preached in Trim by the Bishop himself, some portions of which were in even stronger language than the Pastoral, and these sermons were well calculated to strike, as they did, the keynote for what his clergy might preach on the same subject, and I say, without any doubt or hesitation, that this Pastoral, so promulgated in a Roman Catholic constituency, was alone sufficient to render the election void at common law.

With respect to the violation of the statute law, I have to observe that the Respondent, Mr. Fullam, was, and he gratefully acknowledged that he was, practically the nominee of the Roman Catholic clergy. From the hour of his election as their candidate up to his return the motive power in his election contest was theirs, and from first to last he well knew that this was so. He willingly availed himself of it, and freely admitted that he had succeeded by it, and after the election in his speech, which was published in the "Drogheda Argus" newspaper of the 30th of July, he thanked the priests of Meath for their support, and said that it would have been idle for him to think of contesting the County, through a great part of which he was unknown, without the aid and assistance of the priests of Meath, and that he took an honest pride in thinking that the priests of Meath and the patriotic Bishop thought him worthy of their support. I hold that by unmistakable recognition and adoption he made the priests his agents, and in my judgment

judgment it follows that the promulgation by them of the Pastoral, which from the commencement he knew of, and which first appeared in print in the "Drogheda Independent" newspaper of the 2nd of July, of he was a director, avoided his election as widespread undue influence within the meaning of the 2nd Section of the Act of 1883.

I shall not occupy time in going through the Pastoral in detail, and repeating, as has been done so frequently, the passages of it which plainly threatened with spiritual injury and loss those electors who should vote in support of the Parnellite candidate, and are as plainly directed to induce the electors to refrain from so voting, and to vote for the chosen candidate of the clergy.

It is a mistake to suppose that where general undue influence exists, it must be further shown that the result of the election was, in fact, affected thereby. It is enough to show such general undue influence as may be reasonably believed to have affected the result. I cannot doubt that the promulgation of the Pastoral may have done so; and if it were necessary for me to arrive at a conclusion on the question, my conclusion from the evidence I have heard would be that it did affect the result.

It is also a mistake to suppose that if such undue influence as consists of the infliction or threat of temporal or spiritual injury is proved to have been committed, it is necessary to prove that any person was in fact thereby prevented from freely exercising his franchise. This class of undue influence is dealt with by the first branch of the 2nd Section of the Act of 1883, and it is the use or threat of it, in order to affect votes, which constitutes the offence. It is only in the cases referred to in the second branch of that Section, viz., abduction, duress, or any fraudulent device or contrivance, that it is necessary to prove, or enable the Court to infer from the evidence that an elector was thereby impeded or prevented in the free exercise of his franchise.

It may be unnecessary for me to go further, as upon both the grounds I have stated I hold the late election for South Meath to be void; but I may add that, quite independently of these grounds, there are several remarkable cases, the details of which I need not now repeat, in which clergymen, who, upon the evidence, were undoubtedly agents by recognition of the Respondent, have in my judgment been proved to have been guilty of further undue influence by what I cannot distinguish from spiritual intimidation. Some of these reverend gentlemen did not consider themselves at liberty to give evidence respecting what had been sworn against them because it occurred either during confession, or immediately afterwards. That they so refrained from purely conscientious motives I am ready to believe. It is not for me to determine whether the rules of their Church do or do not impose upon them the obligation of secrecy under such circumstances, but these instances certainly show what danger a clergyman may incur in such a case, and the wisdom of, where possible, avoiding it; and perhaps I may be pardoned if I say, in conclusion, that the history of the Election we have been investigating affords, as similar histories have often done before, many reasons for deep regret that the dignity and sanctity of the sacred office of a clergyman of any church should ever be lowered by a descent from his elevated position as a minister of religion into the turmoil and strife of a contested Election.

Mr. Justice *O'Brien.*] The result will be that the Election will be declared void, and it will be my duty as senior Judge and representing my colleague to communicate with the Speaker of the House of Commons to that effect; and the costs of the Petition will be awarded to the Petitioner according to the usual rule, with the exception of the proportion of costs relating to bribery and treating, which will be awarded to the Respondent, and must be deducted from the Petitioner's costs.

NORTH MEATH (DIVISION) ELECTION.

JUDGMENT delivered by Mr. Justice *Andrews* and Mr. Justice *Johnson*, on the TRIAL of the ELECTION PETITION for the *North Meath* Division of the County of *Meath* at the Court House, *Trim*, on Friday, 23rd December 1892.

MAHONY - - - - - - - - Petitioner.
DAVITT - - - - - - - - Respondent.

Mr. Justice *Andrews*.] THE grounds relied on in the Petition in this case for avoiding the election of the Respondent, Mr. Davitt, to represent North Meath in Parliament, are the corrupt practices of undue influence, bribery and treating, and the illegal practices of hiring, borrowing, and using vehicles for the purpose of the conveyance of electors to and from the poll, in violation of the 14th Section of the Corrupt and Illegal Practices Prevention Act 1883, and of paying, or contracting for payment for railway fares, and otherwise, for the same purpose, which is prohibited by the 7th Section, subsection 1 (a) of the same Act.

Before the trial commenced on the 15th instant, the leading Counsel for the Respondent stated to the Court that, having regard to the recent judgments, and decision in the South Meath case, and to the fact (which he admitted) that the Pastoral letter of the Bishop of Meath was read from the altar in all the churches and chapels throughout his diocese, including the North Division of Meath, the Respondent's advisers did not consider that they would be justified in defending the prayer of the Petition, so far as it sought to avoid the seat on the grounds stated in the 6th paragraph of the Petition, which alleges that such general intimidation and undue influence prevailed throughout the North Division of the County, during the election, as would render the election void at Common Law. The leading Counsel for the Petitioner thereupon stated that if his learned friend was prepared to accede to the same order as was made in the South Meath case (which was the result of a decision by which the South Meath election was held void both at Common Law and by Statute Law) he would not feel justified in occupying the time of the Court. At that stage we thought it right to abstain from making any avoidable observations on those communications by Counsel, but, at the same time, to intimate distinctly that, as an Election Petition involves much more than a question between the immediate parties to it, we could not sanction any arrangement between them; that our decision must be based upon the evidence which might be adduced; and that we expected that the Petitioner's Counsel would proceed to substantiate by proof whatever case he might think fit to state with reference to the charges contained in the Petition. I have no doubt, as I said at the time, that what was so communicated by Counsel was for the sake of convenience, and with a view to avoid a protracted trial, and I freely accept the disclaimer they made of any previous arrangement between the parties or their Counsel. The trial then proceeded, and the propriety of the course we took has been fully recognised by Mr. Sullivan in his address for the Respondent at the close of the Petitioner's case as well as by Mr. Drummond in the reply; but I now desire to add to what I said at the time, that when an Election Petition is presented its very nature, and the provisions of the Acts relating to it, render it impossible for the Court to sanction any concession which may have the effect of excluding that full disclosure of the facts which it was one of the objects of the Statute law to provide for, or of preventing that thorough investigation which the Court is bound to make of all the charges relied on by the petitioner, so far as the Court has the means of doing so within its reach, and can do so with justice, and a due regard to that regularity of procedure which is requisite in the administration of justice. Although I think it unnecessary to cite authority for this, I may refer to Mr. Justice Denman's observations in the Borough of Ipswich case in 1886, reported in 4 O'Malley and Hardcastle at page 71, in which that learned judge, speaking of the Act of 1883, said "In this Act there are provisions which render it impossible, if there be any indications of impurity in the election, to shorten the case by a concession between the parties, and which really compel the judges to sit as long as there is anything which can be brought before them, not only by the parties themselves, but by the officer sitting here in the interest of the public, whose duty it is not to let anything drop which may tell in favour

favour of the theory that there has been improper conduct, so that it may not escape notice, or go unpunished, and still more perhaps in order that there may not be that which was an intolerable burden upon a place, namely, Commissioners coming down to hold a further inquiry."

I now proceed to deal, and I shall do so as concisely as I properly can, with what has been proved during the trial of the case; and first with respect to the charge of undue influence. The undue influence which was relied on by the Petitioner's Counsel, both in the opening statement, and in the reply, was that species of undue influence which consists of spiritual intimidation, by which I mean the infliction, or threat of any spiritual injury, harm or loss, with the object of influencing votes. The evidence, however, and I heard it with the deepest regret, disclosed a considerable number of cases, which I cannot leave unnoticed, in which clergymen who had involved themselves, as I think most unfortunately, in the strife and struggle of the election contest allowed loss of temper to betray them into deplorable acts of personal violence which, in some instances, were sworn to have been committed even against women, and some of which no provocation could justify. It is satisfactory that an opportunity for a public explanation of these acts has been afforded to those who were implicated in them, and that the Respondent's Counsel have had an opportunity of addressing the Court upon all these cases. In the course of the evidence for the Respondent some of the alleged acts of violence have been denied and others have been presented in a different light from that in which they were left at the close of the Petitioner's case. Still much that is most regrettable remains; but, as two of those cases have become the subject of pending prosecutions, and as some others of them may possibly come to be investigated elsewhere, I shall refrain from making any further observations respecting them than these, first, although the clergymen alluded to may, as I shall show hereafter, be properly regarded as agents of the Respondent in relation to such matters as the promulgation of the Bishop's Pastoral of the 29th of June, and the promotion of the effect which it was intended to produce among the electors, I think it only just to say that I entirely acquit the Respondent of any complicity, direct or indirect, in these acts of personal violence; and the remaining observation I have to make respecting them is that gravely censurable though such acts are the election could not upon the evidence and having regard to the law, have been avoided thereby.

As regards the Bishop's Pastoral letter which has undergone so much discussion, I have on a previous occasion been obliged to express my opinion, which was not formed without consideration, and which I have been unable to change. I have not overlooked anything which was so forcibly urged both at the trial of the South Meath Petition and this trial by the able Counsel who led for the Respondent in both, nor the clear evidence given by the Reverend Peter McNamee at this trial. I can neither decide, nor with propriety offer an opinion upon, any of the ecclesiastical or theological questions which the Pastoral may give rise to. These, as I said before, are not matters for me. Although the Statute law classes the offence of undue influence among what it defines as corrupt practices, it is not essential, in order to determine whether this offence has been committed, to find a corrupt motive, in the ordinary sense of those words. Its illegality, both at Common Law and under Statute law, lies in its interference with what the law so jealously guards the freedom of election. It is not my duty or province to investigate the motives of the Bishop or his clergy in relation to the Pastoral any further than to ascertain whether their action was with the object of influencing votes; but it is my duty to declare that their action with reference to the Pastoral pending an election was distinctly illegal, and not the less so because history affords instances, and some of them very remarkable instances, of spiritual intimidation at Irish Elections from at least as far back as the Clare Election of 1829. I agree with Mr. Sullivan that the civil rights of the clergy are not to be curtailed by this Court, nor, I will add, by any Court; but those rights must be exercised in conformity with the law, and I do not entertain the slightest doubt that, wholly irrespective of anything like corrupt motive, the Pastoral, promulgated as it was by the Bishop's instruction throughout the entire of the Roman Catholic constituency of North Meath, in which it was publicly read from the altar in all the chapels at all the masses on the 3rd of July, amounted to undue spiritual influence of the most potent kind; and, as the expressed purpose of the Pastoral was to induce electors to vote, at the impending election, in favour of one candidate and against the other, the election was avoided at common law by reason of the wide-spread generality of its influence, and under Statute law by reason of its amounting to undue influence, within the meaning of the second section of the Act of 1883, and of its promulgators having been the agents of the Respondent with reference to it, for such, I hold, they clearly became. The evidence in my judgment irresistibly establishes that during the election period the Respondent was aware of, and availed himself, without objection, of the action of the Bishop and his clergy in relation to the Pastoral, and what was sought to be thereby impressed upon the electors, and he thus made them his agents, and involved himself in responsibility for their action in that regard. It appears from his own evidence that on the 28th of June he was aware of the Bishop's intention to issue a Pastoral with reference to the election, and that he requested the Reverend Mr. McNamee to convey to the Bishop the Respondent's earnest request not to issue the Pastoral until

until the election was over, believing that it could do him no good, and might do him harm. Whether this request was actually conveyed he did not inquire, but next day the Pastoral was issued and published, and it was publicly read in all the chapels on the following Sunday. Some of the clergy who so read it commented upon it, and enforced it; others read it without comment. In both cases it received their sanction, and obtained publicity as an authorised Pastoral from the Bishop which spoke for itself without comment. No more effective publicity could have been given to it. Its tendency and object were patent, and the Respondent with full knowledge of it availed himself of its influence without objection. The case is widely different from that of a supporter merely attending a candidates's meetings, or even being on his election committee, or simply canvassing for him, though this might be more important, and many of the clergy did actively canvass for the Respondent. It has been truly said that laymen were largely associated with the clergy in matters relating to the election, but it is quite plain that the clergy were the leaders, and that the Respondent was their nominee, willingly accepting their aid, influence, and action on his behalf. I do not agree that undue spiritual influence is, in point of law, subject to exactly the same considerations as undue influence by physical violence. The former is a much more subtle form of influence, and its full effect is much more difficult to estimate. I think it clear that if it has prevailed so generally that the result of the election may be reasonably believed to have been affected thereby, the Court cannot be called on before avoiding the election to determine, as a matter of fact, that if this influence had not existed the result of the election would have been different. From the very nature of the influence in question this could scarcely ever be done, and in my opinion even in the case of undue physical influence, of a widespread and general character, no such doctrine applies. In the North Durham case reported in 2 O'Malley and Hardcastle, pages 156 and 157, Lord Bramwell, then Mr. Baron Bramwell, speaking of common law intimidation, said that it applied to a case where the intimidation was of such a character, so general and extensive it its operation, that it cannot be said that the polling was a fair representation of the opinion of the constituency; and a little further on in his Judgment he said, "where it is of such a general character that the result may have been affected, in my judgment it is no part of the duty of a Judge to enter into a kind of scrutiny to see whether possibly, or probably even, or as a matter of conclusion upon the evidence, if that intimidation had not existed the result would have been different."

The history of this election certainly affords no safe grounds for a conclusion that if the election had been free the result would have been the same. On the contrary, any impartial mind which appreciates the powerful effect likely to be produced by the Pastoral, and its promulgation from the altar, by so many parish priests and curates, throughout a constituency in which the Roman Catholic electors have not yet been divorced from their spiritual allegiance to, and their veneration for, the sacred office of their clergy, must regard it as at least a matter of grave doubt, considering the marked difference of opinion which had arisen and prevailed, whether a free election would not have resulted in the Petitioner's return. The impression which has been produced upon my mind by the evidence, though it may not in fact be a correct one, is that it would.

Sermons were delivered, during the election period, by the Bishop and a number of his clergy, which I cannot leave unnoticed, though I desire to refrain from any unnecessary reference to them. Some of them were upon the lines of the Pastoral, and some were irrespective of it. There are portions of some of these sermons which appear to me, if I may be permitted to say so, little in harmony with the sacred office of the preachers, and the temples of religion in which they were preached. If, upon the entire evidence, some of them, which referred to bringing sticks, and have been severely criticised as inciting to violence, ought not in fairness to be so interpreted, and in my opinion they ought not, still can it be said that, spoken as they were at a time of great excitement, they were not likely to lead to violence? and if the uncontradicted account given of others of these sermons is even only approximately correct, they unquestionably went far beyond legitimate counsel, or allowable exhortation, or appeal, and their preachers by undue use, sadly misused their powerful influence. To what further length could undue spiritual influence go than for a Bishop to declare from the altar that Parnellism, which was the political faith of one of the two contending parties, was no better than heresy, and that he would approach the death-bed of a profligate, or a drunkard, with greater confidence as to his salvation than he would that of a Parnellite; or for a priest to preach from the altar that to believe in Parnellism was to commit a mortal sin, and was to defy the Church, and expose to excommunication? So much I have felt bound to say respecting the charge of undue spiritual influence, and it is a subject which I now gladly leave.

The other charges in the Petition can be very shortly disposed of. In my opinion they ought never to have been made. It is a serious thing to deliberately charge named persons with the grave and degrading offence of bribery, and it is a very reprehensible thing to do so unless there are grounds which justify the making of such a charge. It was attempted to sustain it by suggesting that a man named Terence Cahill had been offered a bribe by the Reverend Peter McNamee. Even without the evidence of the clergyman, I would have been unable, upon Cahill's unsatisfactory testimony, to come to the conclusion that a bribe had been offered to him at all, but the Reverend

Mr. McNamee's evidence removed all doubt from my mind, and it is only justice to him to state that I am satisfied that this charge against him of bribery is a wholly groundless one.

The charge of treating also absolutely failed. Notwithstanding the evasive evidence of Catherine Wade, which at first seemed to suggest that she had something to conceal, nothing has been brought before us which, in my opinion, raises even a well-founded suspicion of treating.

The only remaining charges in the Petition are those of illegal hiring of vehicles, and payment of railway fares for the purpose of the conveyance of electors to and from the poll. The only evidence of anything of this kind on the polling day was that one invalid who was supposed to have, but as it would rather appear had not a vote, was brought to the poll from his residence about three miles distant, on a car belonging to a man named Michael Callery, who swore that he sent the car simply because he was favourable to the Respondent, and that he was never paid for it. There was nothing to involve the Respondent in this transaction, even if it had been of a different complexion, and the charge, in my opinion, wholly failed.

Evidence was also given of payments for railway fares and car hire, for persons going to attend meetings of the Respondent which were held before the polling day. This evidence, save in its bearing upon agency, was not applicable to any charge in the Petition. It was apparently given, partly at least, with a view to an application for leave to amend the petition by the introduction of a charge that the amount so expended had not been included in the Respondent's return of his election expenses. We did not think that the case was one for allowing such an amendment, not only because it was applied for at so late a period, but also because we did not consider that sufficient ground had been laid for asking us at that late stage to enter upon an investigation of a new charge of this kind. A number of the persons who went upon the cars so hired were said to have been taken in order to protect the Respondent and his supporters against apprehended violence, and the payment to these men of 5 *s.* each was explained as having been partly to compensate them for the loss of a day's work, which being labourers they could not afford to lose, and partly in consideration of the risk they would incur in this protection duty. There was evidence to show that violence might be reasonably apprehended, but I wish to state that the course adopted was, in my opinion, a very dangerous and undesirable one. The executive can always be applied to to preserve the peace, and it is able to do so through its responsible officers, and the aid they can invoke much better and more safely than hired partisans on either side can do. There does not appear to have been anything to prevent a timely application to the proper authorities to provide for the preservation of the peace, in case of any attempted disturbance on the occasion in question, and hiring untrained men for the purpose might have resulted in a scene of violence which it would have been difficult, if not impossible, to restrain.

During the election period there was, as unfortunately there often is, at contested elections, a very considerable amount of disorder, from which neither side was exempt, and in particular the attack upon the Respondent at Navan, which I need scarcely say the Petitioner had nothing whatever to do with, was a very disgraceful outrage; but the disorder which existed, though highly censurable, and descreditable to all who took part in it, was not of such a character as to avoid the election. Upon the ground of the exercise of undue spiritual influence, however, our determination is that the election of the Respondent was void, and we shall so certify to the Speaker of the House of Commons, and we shall order the Respondent to pay the Petitioner's costs, except so much thereof as relates to the charges in the Petition which he has failed to sustain, and to the case presented in the Petitioner's evidence as to hiring cars, and paying for trains and railway fares before the day of polling, and we shall award to the Respondent his costs properly incurred in relation to those charges and matters, and shall direct them to be deducted from the Petitioner's costs, if taxed within a reasonable time, which will be specified in our Order.

Mr. Justice *Johnson.*] I entirely concur in the Judgment of Mr. Justice Andrews, which has enabled me to condense my observations upon the case. The charges formulated in the Petition are undue influence, the corrupt practices of bribery and treating, and the illegal practices of hiring and using vehicles for the conveyance of voters to the poll, or paying and contracting to pay railway fares for the same purposes. Passing for the present the charge of undue influence, the charge of bribery is reduced to the instance of Cahill. The allegation in substance is that the regulation in the parish of Navan being that a fee of 5 *s.* was payable for an office to be performed by the priest on duty for the week, Cahill, who appears to have been in poverty, paid half-a-crown into the hands of the parish clerk for this purpose. Father McNamee (who was not on duty that week and did not know what had occurred) was canvassing for the Respondent in that part of the parish of Navan, and asked Cahill for his vote by promising the return of the half-crown. Father McNamee's account is that Cahill said he would vote for Davitt, and afterwards thanked Father McNamee, who inquired for what, "For getting the Mass for me for 2 *s.* 6 *d.*,"

2 *s.* 6 *d.*," was Cahill's reply, to which Father McNamee, knowing his poverty, said: Did you pay 2 *s.* 6 *d.*? I am sorry you did for if you were too poor to pay the regular fee I would rather do it for charity; but as you have paid it, it must stay there." The half-crown was not Father McNamee's to give back, and it never was given back. I give perfect credence to Father McNamee, and I accept the truthfulness of his explanation. The charge of bribery therefore fails.

The next charge is treating. Mrs. Wade, a witness hostile to the Petitioner, was called to substantiate this charge, but nothing could be made of her shifty and evasive answers, and the charge was virtually given up. There is no reliable evidence of illegal hiring or user of conveyances, or of payment of any railway fares to take any voter to the poll.

Although not made a charge in the Petition, considerable investigation was made into payment of railway fares to attend two meetings of the Respondent, and wages of men, not voters, to protect from attack and injury persons going to the Respondent's meeting. The vigour with which this statement was elaborately pursued would have been more suited to an Election Commission Inquiry into corrupt practices in the North Division of the County of Meath than to a Court trying an Election Petition. It was contended that these were expenses which ought to have been but were not returned in the Election expenses account. So far as that is concerned, there is no such charge in the Petition. It was further contended that these were illegal transactions. I am satisfied on the evidence, and I find as a fact, that these payments were *bonâ fide* and in no possible view did they savour of bribery. As to one of the trains, that from Kingscourt to Navan, passengers paid for their own tickets, and Father Flood's deposit to guarantee the cost of the train was repaid to him by the Company. As to the other train, from Oldcastle to Navan, for which Father Guinan and Father Grehan took the tickets, I fail to see on what ground the Respondent is to be held responsible for that; personally responsible he certainly was not. There is no evidence that he knew anything about it, and to make him liable for this voluntary act on the part of these two priests, solely on the ground of imputed general agency, would be going far beyond any decision to which we have been referred, and could not now I think, be sustained upon any principle. The same observation applies to the paying of the men (labouring men), their hire while they were employed in protecting peaceable persons engaged in a lawful object from violence and attack; but my observations are strictly confined to the case now before the Court, and I am not to be taken as expressing approval of any such voluntary payments; it is a dangerous course, and however well-intentioned may seriously prejudice the person whom it is intended to serve. I agree that some of these charges ought not to have been made, and far less that individuals to a considerable number should have been named in the particulars without a shadow of proof against them.

I now approach a part of this case with deep regret. To some it may be a source of sour satisfaction, but to those to whom religion is dear (no matter where they worship) it must be a source of sorrow and pain. When religion calls upon all who cherish her to stand fast together for the right, it is sad that she should find herself wounded in the house of her friends. There is evidence of acts of assault by individual priests for which two of them now stand returned for trial, and which most of them have not been examined to deny. It may be that excuse is found in this: that stung by insult, blinded by temper, or anticipating personal injury to themselves, they were carried away by the impulse and excitement of the moment to the commission of acts which their sober reflection condemns. But for me the question is, how do these acts affect the Respondent's seat? He was no party to them. His interference (on the evidence before us) when any violence occurred was in the interests of peace, and he cannot be affected by isolated acts of individual men further than (and they were so relied on as I understood, by the Petitioner) as they show the active part which these priests took in the election, which they almost made their own. In much the same light, so far as the Respondent is concerned, do I view the withdrawal (for so I find it to be) of the privilege of private Mass from the Kelshes; the ceasing to hold the usual station in the house of Collins, a respectable farmer, and all the angry exclamations to Gammons about his sign-board in his store, all these are regrettable incidents to be deplored in themselves, but for which the Respondent cannot be held answerable in my opinion; nor can the Respondent, in my opinion, be held answerable through these for undue influence, by what for convenience has been rather inaccurately termed physical intimidation. It is not proved in this case. These matters may be dealt with in the ordinary course of the law. But then remains what must in my opinion avoid this election. The evidence has abundantly established that undue influence by spiritual intimidation has prevailed throughout the electoral division of North Meath, and for this the Respondent by his agents is responsible by the common law of Parliament and under the Corrupt Practices Prevention Act. Agency does not depend solely on formal appointment by the Respondent, though he appointed many of the priests his personation agents. It is a fact to be gathered from all the circumstances in evidence in each case, and in the present case the evidence is clear, the Respondent placed himself and left himself in the hands of the clergy to manage and procure his election. From the railway station he proceeds to the Parochial House, the residence of the Bishop; from thence he proceeds to and returns from the Convention in the Catholic Seminary, where he was adopted

candidate. From the hands of a priest, one of the treasurers of the fund raised by the organizing committee for election expenses, he receives 200*l.* to pay the sheriff's expenses. Priests accompany and attend him everywhere, canvass for him, deliver addresses in their churches on his behalf, he stays with a priest when in this county, and gives his residence as of a priest's house in the appointment of his personation agents; he takes with the services of the priests; he goes to the poll on the nomination of the Bishop; and the evidence of agency appears to me to be incontrovertible.

There remains, then, the Pastoral, its public promulgation in every parish and in every Catholic Church, and the means by which its teaching and its influence were urged and enforced on the Catholic electors. I decline to enter on or to contemplate the theological aspect of the case to which our attention was invited, and I entirely disclaim any intention to discuss or consider these matters, which are beyond the scope of my duty. On the 2nd of July the Bishop deemed it fit to publish this Pastoral in the Drogheda newspaper, and he ordered all his clergy to read it on the 3rd of July at all Masses in their several churches in a loud and distinct voice. It has been so often read, it has been so fully discussed in all its parts, that I should not feel justified in occupying time in discussing it in detail again. Two passages only I shall refer to. After an argument of considerable length he says, "Now Parnellism strikes at the very root" (and Parnellism means nothing more than the profession of a particular class of political principles) "and saps the very foundations of Catholic faith. I have already proved, I trust, to your satisfaction that Parnellism is much more than a political question, and that it is an essentially and an intensly religious question as well. All the successors of the Apostles in this country, that is to say, the 29 Archbishops and Bishops of Ireland, have solemnly warned and taught their respective flocks that Parnellism is unlawful and unholy; that it was in distinct, direct and essential antagonism with the principles of Christian morality, and even dangerous to their faith as Catholics, and consequently that they should shun and avoid it. They who refuse to accept that teaching or that principle on the unanimous authority of the whole Irish hierarchy deprive themselves of every rational ground or motive for believing in the truth of any of the other doctrines of their religion, because it is solely on the authority which they here despise and decry that they know or possibly can know that any one of these doctrines was ever revealed at all by God Almighty." He then proceeds: "Invincible ignorance may undoubtedly excuse many of the misguided but well-intentioned men who still cling to Parnellism, but no intelligent or well-informed man can continue and remain a Catholic so long as he elects to cling to Parnellism." And that is enforced in this concluding passage. After powerfully depicting the result, if the priest (as he puts it in Irish, so dear to many, "Soggarth Aroon") shall ever lose the confidence of his people and be regarded as a traitor to the interests of his country, he says, "This is the natural tendency and will be the inevitable result of Parnellism. I earnestly implore you then, dearly beloved, to stamp out by your votes at the coming election this great moral, social and religious evil." This was addressed to the clergy and the laity of the diocese of Meath; it was published from the altar in every church and at every Mass, so that no one could escape it. It was read aloud by the officiating priest, robed in his vestments, and it was affixed to a conspicuous place. The Bishop, preaching at second Mass at Trim from the altar in his vestments, says (and the Bishop has not been called to contradict any of this evidence), "Parnellism is moral ruin, improper and unholy, and Parnellites were losing faith and becoming hereties; that if the people did not believe him in the doctrine of Parnellism, how could they believe him in other things, such as confession and communion. Again, at the other Mass he is proved to have stated, Parnellism was nothing better than heresy in its teaching; it was immoral and condemned by the Irish Bishops of the Catholic Church, and he would approach the death-bed of a profligate and drunkard with greater confidence than he would that of a dying Parnellite. And this from the altar in his vestments: "Any women that sympathised with Parnellism was worse than an abandoned woman." And then there is this pathetic appeal. He appealed to them by everything which they held dear to take his advice in this matter; that he had lived with them as curate, as parish priest, and as Bishop, and that he hoped the people would give up Parnellism and blot it out from amongst their midst; the old Bishop standing on the steps of the altar, appealing to the life that he had spent amongst them in the days of his youth and in his manhood and in his old age, to enforce this teaching I have referred to. In Navan on the 10th of July, the Sunday before the polling, the Bishop in his vestments from the altar after the First Gospel said, "Mr. Davitt and his supporters were coming to Navan, and more in the interests of religion than of any political matter; that this was more a religious matter than a political matter, and that the numbers that would come would cow the Parnellites." Then, in the final appeal, and the only one which it is necessary further to refer to, of the Bishop is this, it is the farewell before the election, it was the Sunday before the polling day; the Bishop referred to it and he said it was the last Sunday he would have the opportunity of speaking to them, and he told them "that in the case of any man that would vote for Mahony he would stand before the bar of justice," which everybody who heard him understood to mean before the bar of Almighty God, "he would plead against them in regard to that." That was the Sunday before the polling day. My learned Brother reminds me that there

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is a witness who deposes to the same statement, slightly varying the circumstance, though the effect is practically the same, and we have not had the advantage of having the Bishop, which I can quite understand. I do not complain of it in the least, but we have not had the advantage of having the Bishop here to explain these matters which have been so alleged against him.

Then I come again to the teaching of the priests, and upon that I would only refer to one sermon, which my learned Brother has already referred to, but I would like to refer to the earlier part to which he has not referred; it is Father Grehan's sermon, and he says from the altar, in his vestments: "I will not now read you all the pastoral, but I will read the principal portions, which I think you ought well to consider." He then read the pastoral and he said, "This is a very serious pronouncement to come from the head of the diocese." How would any of the Bishop's flock through the whole diocese consider it except as a serious pronouncement indeed, "and if any man feels inclined to contradict it he certainly is not in the right faith." He says invincible ignorance may be an excuse for this, but here now is the clergyman's comment:—"But I think after the light that has been thrown upon the matter there will be no such thing as invincible ignorance; nobody can claim invincible ignorance they are deprived of it. If a man believes in Parnellism he has really fallen in faith though he does not know it; a man may have been led into a kind of belief that he is right, but his conscience must arise and he cannot be excused by that." This thing of Parnellism is not defined, but it is no less an article of faith. If you believe in it you commit mortal sin, you defy the Church, you leave yourself open to excommunication. To abjure Parnellism is an article of faith. Anyone who believes in these political principles commits mortal sin, defies the Church, exposes himself to excommunication. Lost in mortal sin for the world to come and in the world that is, exposed to be cut off from the rites and communion of his Church and the comforts and consolation of religion, consider the formidable character and probable effect of this most powerful engine in effecting spiritual intimidation, its time and place and its circumstances. In my opinion it is undue influence within the Act of 1883 as well as within the Common Law of Parliament, and I therefore think that this election must aside.

MONTGOMERY BOROUGHS ELECTION.

JUDGMENT delivered by Mr. Baron *Pollock* and Mr. Justice *Wills* on the TRIAL of the MONTGOMERY BOROUGHS ELECTION PETITION on Wednesday, 14th December 1892.

GEORGE AND OTHERS - - - - Petitioners.
SIR PRYCE PRYCE-JONES - - - - Respondent.

Mr. Baron *Pollock*.] BEFORE I commence to give the Judgment of the Court, there is one thing I desire to say which I should not have said except for what occurred once in the conduct of this Election Petition. I allude to the applause that occurred at the conclusion of one of the speeches of Counsel; and my reason for doing so is to express the desire, which I am sure will be given effect to, that nothing of the kind should occur again during or after the Judgment of this Court.

We have been engaged in hearing for some eight days the evidence and addresses of Counsel upon this Petition, and it is now the duty of this Court to pronounce judgment. Unfortunately there has been, I am afraid for some years past, and there certainly was evinced during the course of this trial, a bitterness of feeling which has not only rendered it more difficult to discharge the duty which my learned Brother and myself have to discharge, but which I cannot help saying is a matter to me of considerable regret. That there should be a strong and a manly and courageous expression of feeling, and an acting upon that feeling in all political matters in this country is but the evidence of a freedom which we all desire and respect; but when that bitterness overruns the better instincts of kindliness and neighbourly feeling, one cannot but look upon it with very great regret. Possibly in this case it may have led to the bringing before us more exhaustively any evidence that could bear upon the subject, and in such a manner as to assist us in arriving at the truth. I do think in the course of this case we have had, as far as I can judge, on both sides, a thorough effort to produce before this Court all the facts that could be given; and it is right that I should say at the earliest moment that whatever may be said of the constituency or of this particular election, there is nothing which should prevent this Court from giving a certificate to the Speaker of the House of Commons, that not only no general corruption has prevailed, but that there is no reason to suppose that such general corruption has prevailed.

Then it becomes necessary for us to deal with what may be called the issues in the Petition as specified by the Petition itself, and by the particulars which are delivered, and delivered after a long time for consideration, and after every opportunity had been afforded to the parties presenting the Petition to look well into, and to examine the evidence upon which that Petition was to be based. The main points in this case are based upon charges of bribery and treating, and to my mind those are the cases which have raised by far the most important questions that have been brought before us. I confess I listened with great attention to the speech which was made yesterday by Mr. Moulton at the conclusion of his case, in which he dealt with great ability with the particulars of those charges, and the evidence that was brought to bear upon them.

I cannot but begin with the case which to my mind is of more importance than any other, and that is the case of the alleged bribery, but in a very specious form, of Withers, a voter, by the Respondent himself. When we depart from the ordinary sort of case founded upon the delivery of some money, small or large, or the giving of liquor or anything else to procure a poor man's vote, and come to the case of people in a respectable position in society, people who are carrying on a business, and who are supposed to have their minds regulated by the more delicate and accurate views of right and wrong which should be present to the minds of such persons, we find that the sort of promise which is alleged in this case is whether you look at the broad maxims of morality or whether you look at the old wholesome common law as to bribery in this country, of much greater importance than in the other case I have alluded to. In the present case I confess I can have no doubt as to the conclusion to which my mind is brought. The case comes before us in a most painful form. I am not now going to allude to, nor have I either the desire or the duty cast upon me, to criticise the discretion or the taste that induced the Respondent to go to the house of Mr. Withers; nor do I intend to say more than is absolutely necessary with regard to the condemnation that must follow upon the conclusion

to which I myself have arrived as to the conduct of the witness Withers. It is my duty, stripped of the surroundings, to come to such a conclusion as is necessary in this case, and according to the best of my judgment, and I have no difficulty in saying that this case of bribery is not proved. Upon the showing of Withers himself he does not come here to allege that he is a man of upright and moral conduct, that he has a true perception of right and wrong, nor does he come to say that a corrupt bargain was made between the Respondent and himself, and that he, repenting of the crime that he had committed upon that occasion, has thought it his duty to come before this Court and to give what is the true state of facts. He commences by acknowledging that he was a person who laid a sort of trap for the Respondent. He states a conversation, in which he is supported by his wife, which, to a certain extent, is undoubtedly true. He describes a state of things which had arisen out of a relation between the Respondent and himself owing to his, Withers', brother having been in the service of Sir Pryce Pryce-Jones, and which, owing to natural kindliness on the part of Sir Pryce and his wife, one can quite understand; and to suggest anything evil out of so good a source would be wrong. But he then goes on, after an observation had been made by Lady Pryce-Jones to the effect that after the election was over she would assist in a canvass in favour of his daughter, to throw in a remark made by his wife of a corrupt character, and corrupt obviously to the mind of the most ignorant person. Upon that he has founded the further observations which he says Lady Pryce-Jones made, which were assented to by Sir Pryce Pryce-Jones, and which involved an absolute and a clear promise to do that which would be bribery beyond all doubt. But he admits there was no bargain, and he admits that he comes here and produces this evidence from a foul source, namely, himself. Then to that there is added the evidence of a woman whom one cannot but pity, that of his wife; and I can only say when I take that evidence and look at it, and the evidence which he has given (and I am told that she had seen that evidence before she gave her own) the natural consequences follow which will follow in such a case, namely, that she has adopted the words he used, and coupling that with the evidence of Sir Pryce Pryce-Jones, and Lady Pryce-Jones, I have no doubt that the whole story, as far as regards the bribery and the intention, fails.

With regard to another class of cases which I proceed to consider, a different question arises, namely, whether a certain number of instances have not occurred in which there has been direct bribery, not by the Respondent himself, but by those agents for whose acts, under the Act of Parliament, he is responsible. The first of these cases is the case of Thomas Jones. Before I deal with his case in common with some of the others I should like to make a very few remarks with regard to the position of Thomas Jones himself. It is no doubt a sad position, and it is no part of my duty to dwell upon that. But much was said yesterday, and our attention was called to it as a point of law, as to the relative positions of Thomas Jones and the Respondent and those who assisted in conducting the election for him, including those who elected Mr. Thomas Jones upon the committee. I wish to say very little on this subject; but the fact of his being elected on the Committee appears to me to be accounted for in this way: Here is a man of whom Mr. Watkins says he was utterly unaware that he was given to habits of intemperance; and I cannot help thinking, knowing the position in which Thomas Jones was placed, that while there were those around him of all classes who gave the best evidence they could give as to the confidence placed in him by entrusting him with the affairs of life which are usually entrusted to a solicitor whose duty is necessary confidential, and there were some who were not even aware of his being a man who gave way to that great temptation of drink, there were others, probably the majority, who did know his habits, and looked upon them with an eye which is often used in looking at such a person with a feeling of commiseration. Also to some extent he is a man useful to people employing him, and those occasional aberrations from the true path did not interfere with their affairs. Therefore, being a person of position and education in other respects, he is put upon the committee; it may be that the fact that he was put on the committee was not intended to carry with it the duty of canvassing. His own view I accept, and his own story I accept, that he did not canvass; and he probably did not canvass from an inward feeling, a gentlemanly feeling, that he ought not to do so when there was a danger before him which would be a greater danger to the candidate. But I consider it utterly unnecessary to follow out the ingenious argument which was entered into by both sides as to what was the effect of the law upon naming a drunken man as a canvasser, or putting such a man upon a committee, and by either of those acts making him an agent. That is not the question we are here to consider. The question resolves itself into a question of fact, whether it is probable, I should almost say whether it is credible, that people should have selected a man of that kind with the intention of his going about bribing. The very knowledge of his frailty would prevent anyone selecting him and entrusting him to do the very nicest acts of criminality that are probably known to mankind, when they must be aware that the instrument they had chosen would probably afford the strongest evidence against themselves? Therefore, I dismiss that except to say that when I come to consider the acts of Thomas Jones, and whether in fact he did bribe or not, I think the question of how he was appointed and what was the probability of there being any corrupt motive in his appointment is utterly out of the question in helping me to decide whether this case is proved against the Respondent or not.

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When I come to decide whether he did or did not bribe, a very different question arises. I should like to say what I think is, in my judgment, the true rule laid down upon subjects of this kind. Here is a case in which there is a total absence of any evidence, direct or indirect, from which a Court could properly infer that there has been any arrangement for the employment of persons who are to act corruptly—of any arrangement whereby money is to be provided for a corrupt purpose, or any machinery is to be employed which would indicate that there was that corrupt intention. We must judge, therefore, by the acts of the individual persons themselves, many of whom here are undoubted agents, and I should incline myself to think, though it is not absolutely clear, that Thomas Jones was an agent. Then the question is, what is the proper view to be taken of the facts when they are proved before us? For myself, I think the right course, after looking at them and considering carefully, cautiously, and exhaustively, the position of the person who is alleged to have given the bribe, and that of the person to whom the bribe is alleged to have been given, together with all the surrounding circumstances as to time, place, and everything else that could throw any light upon it, is to ask myself the question in each case as if I had been present there upon the spot. Can I say that in this case or in that case there was an intention on the part of the briber and the person who is alleged to have been bribed, to be guilty of the act of bribery, or, in other words, did they either of them suppose, and especially did the person to whom the bribe is alleged to have been given, for one moment suppose that there was a bribe offered with the view of influencing his vote at this election. Where a man of known intemperate habits, and who for some years has been known to be guilty of this curious conduct with regard to his money, goes into a house with a handful of silver in each hand, where there are a number of persons whom he meets, and where he might be meeting a great number more, I cannot myself think that anyone who has heard the evidence ought to come to the conclusion that there has been an intention on the one part to give, or on the other part to receive, a bribe to secure a vote. Things which have habitually happened before an election will no doubt assume a somewhat special colour when the election has begun. Indeed, it would not be natural to suppose that when such a scene as has been described by the witnesses took place with regard to this money, something should not have been said about the election. But to suppose that Mr. Jones was either furnished with money to bribe, or with his own money set about bribing others, I cannot for a moment myself think to be the proper view. In doing this, I do not appeal in any sense to the common argument which is sometimes used, "This is a criminal case, it must be proved strictly." I rather prefer to say what my brother Wills said the other day, that whether the case be criminal or civil, our duty is, to the best of our judgment, to come to a conclusion on the real facts, and the question of *onus probandi*, as lawyers call it, does not arise. Therefore I find in fact that there was no bribery in the case of Mr. Thomas Jones. What I have said before with regard to the principle upon which I think these cases should be decided, leaves me little to say upon the case of Gamble. Gamble is said by treating with a view of influencing voters, George Smith and others, at the Bell Inn and Waggon and Horses at Newtown, to have so given away liquor that he brings the case within the statute against treating. Now here again, in order to find it proved, the Court must find that there has been corruption, that is to say, that the treating was for the purpose of influencing votes. I must say the evidence of Smith entirely fails to satisfy my mind, taken by itself alone, that there was anything in Gamble's conduct from which that could be inferred, and when I get to the Waggon and Horses, and take the evidence of both Ford and Mrs. Gardner of what was said when Sir Pryce Pryce-Jones himself was present, the thing seems to me to be on the one hand so natural, I do not mean so correct or proper, but so natural, without being corrupt, if it was done with a view apart from politics, that I do not see the least necessity for supposing that politics were introduced, and I have no doubt myself that politics would not have been suggested in this case except from the fact that the election was near. When Gamble himself is called he declares that he did no act of bribery; he declares (and I believe him upon this part of the case) that he did not even know Smith was a voter. He declares, and it seems to be acknowleged by other people, that he was a person who very often did treat, apart from politics, and his evidence to that extent is supported by others. I can only say for myself that I think the state of things proved to have existed is accounted for without it being necessary to suppose that there was any treating with a corrupt motive.

The case of Halliwell is perhaps more difficult on the first view, because it is more extensive; Halliwell was the brewer who supplied several public houses, not tied houses, as they are called, but free houses. Had they been tied houses no question would have arisen, because, in the case of a tied house, the publican must take the beer of a particular brewer, but in the case of a free house he may take the beer of A or B as he chooses, and it is therefore to the interest of A or B to secure his custom, and it seems to me to be absolutely undoubted from the evidence of Stevens, Francis, Williams, and Richards, and of Halliwell himself, that that system had been pursued which was proved to have been pursued for several years, that when Halliwell had a new tenant, and was anxious to secure his custom, he gave him advantages by allowing him to treat a certain number of

his customers so as to bring them to the house ; and induce them to remain there, and so establish a custom which would be to the good of the publican and also ultimately to the good of himself. He tells you of all the different occasions upon which this has been done. Then this is raised against him that he said, as far back as March, when the election for the School Board took place, that he would give an 18-gallon cask if Halliwell was elected a member of of the School Board, and that when the general election came on, he would give a 36-gallon cask if Sir Pryce Jones was elected. But during all that time there is not a single reference to anything like politics except upon that one occasion, and it is rather curious that when the words "more bribery" spoken to by one of the witnesses as being used, they are spoken of as having been used all the year round. At the time of the election no beer is shown to have been specially supplied, and this observation of "more bribery," when it is coupled with the fact of a man pointing to the invoices in his pocket, is applied to the bribe held out to his own customers by giving them a better beer than they are entitled to, or giving them beer for nothing. Therefore it seems to me in this case again, bribery is not proved.

The same result I have come to also with regard to the case of the Greyhound Inn, in which Halliwell is said to have treated, because the witness Lewis said himself that he was no politician, and, although he spent 2 *l.* 12 *s.* himself upon inducing customers to go there the fair result of the evidence on both sides, as far as I can gather, is, that there was no single allusion to politics, to Sir Pryce Jones or the election, in the evidence in chief ; and although some remarks were got out, which, as I said before, will arise with regard to the election, there is nothing which displaces the original evidence which is given for the Petitioners, and which, to my mind, shows that although what was done was unwise in one sense, and although one extremely regrets that people should ever depart from the straightforward course which ought to be followed as between the customer and the supplier of liquor, there is nothing that is in any sense corrupt.

Another case of treating, that is the treating of David Rogers at Llanfyllin by George Roberts and John Roberts, in which it is said that the old man David Rogers had a glass of gin, certainly is open to a considerable amount of suspicion, and requires very careful examination, but adhering to the rule on which I started, I do not propose to discuss the evidence at any length, or at all, indeed, because it is sufficient for me to say I have given to it the best consideration I can. I have also attended to, and was very much struck by the observations made by Mr. Moulton in this case, and again I come to the conclusion that the case is not proved.

Now as to the cases of inducing persons to vote by any threats or remarks that were made by Sir Pryce Jones or his son, I really think I need not say anything. Very properly they were not alluded to by Mr. Moulton in his reply or in his opening. They are cases put in the particulars, because so far as the facts are proved, the Petitioners succeeded no doubt in showing that something was said, in two of the cases, but that anyone who holds his mind evenly balanced can suppose that such language was used for the purpose of preventing people going to the poll seems to me to be quite out of the question.

Now there are only two cases which it remains for me to notice. They are two out of four cases, and they are cases which charge not corruption, but specific acts which, in some sense if proved, are more clear as against the Respondent, because there is no question of corrupt intention entering into the matter at all. I mean the cases in which it is alleged that moneys were sent to out-voters in order to pay their conveyance to the poll, contrary to the Act of Parliament.

In the cases of Woolmot and Hankinson they utterly fail, and I must say I think it was a great pity, that when the question was a question purely of fact, the Petitioners were not able at an earlier stage to discard those charges when they must have had before them the same evidence that we had before us. The case of Mountfort and the case of Cooper is very different. It may be, though I have no reason to suppose that it is so, that those cases have failed because we have not all the facts before us, but I am certain that those who promoted this Petition looked up every possible source of evidence. They were entitled to do so ; they ought to do so, and they did so. And not only that, but when, after hearing the evidence and the suggestions as to the suspicion that arose in consequence of the production of the postal orders and the mode in which they were issued, my brother Wills and myself thought it right to go further, and to call every person who could give any information on the subject. Then upon that it comes to a series of circumstances which are admitted, and beyond which Mr. Moulton himself confesses he cannot go. There they are, they are for this Court to receive, and as in other cases, to dwell upon them, to examine them, and then to see what proper decision is to be arrived at from them. I say again this is no question whether we are administering a quasi-criminal law or not, but if it had arisen in a County Court in a claim for half-a-crown, it would have been impossible for any tribunal to say that in the absence of further proof we could by drawing the inference and conclusion that we were invited to draw by Mr. Moulton decide against the Respondent.

That really concludes my remarks upon this case, except that I ought to add that my learned brother Wills and myself, having not only sat here to hear this case, but having from day to day at a considerable employment of time discussed the different points which have

have arisen, are agreed upon almost every matter that has been brought before us. There are, however, two or three cases upon which we are not entirely agreed, and as to which I can only say for myself that, knowing well the experience I have had of my learned brother Wills' sound judgment, and the assistance I have derived from that judgment on many occasions, I have paused carefully, and given the best consideration which it is in my power to give, to this case. But at the same time I should say for myself, as I am sure I can say for him, it is better we should differ upon a clear conviction as to our own conclusions, than that by giving way upon one side or the other, we should be guilty of delivering anything like a faltering or uncertain judgment.

Mr. Justice *Wills.*] It might perhaps be sufficient for me to say that with regard to the great majority of cases with which my learned Brother has dealt at length, I have come to the same conclusion as himself; still this is a jurisdiction possibly of greater importance than any other which is entrusted to us as Judges of the High Court, and I think it well upon public grounds to deliver a separate Judgment, and to give my reasons for coming to the conclusion to which I come in the various cases with which I shall have to deal, in order that everybody whom it concerns may be satisfied that if I have gone wrong anywhere, it is at all events not for want of carefully and dispassionately considering the evidence which has been brought before me.

Now I propose in the first place to make a very few general observations with regard to the subject of treating, and the manner in which evidence of treating is to be dealt with; Acts of Parliament, as I pointed out yesterday, may confer the franchise, may extend the franchise, or may restrict it; they may do what they like with it; and whatever Parliament may determine, so far as any efforts of mine can ever tend in that direction, the will of Parliament shall be obeyed; but when one comes to apply Acts of Parliament, one must be guided to a considerable extent by one's knowledge of mankind and by the habits of life of the people to whom those Acts of Parliament are intended to be applied. The notion that the lust of drink, curse to humanity as it is, can be expelled from the human heart, the notion that the practice of drinking and of getting drunk can be put a stop to at election times by the application of a fantastic and unattainable standard of purity of life and conduct is to my mind absurd, and not only absurd but mischievous. Anybody who has had to sit as the Judges of the High Court have to sit in Criminal Courts cannot fail to appreciate that any attempt to apply the terrors of severe enactments in a harsh, unbending and unreasonable spirit to the acts of mankind, any attempt to secure by those means mere morality will always fail and always do more mischief than it can do good. A high standard of electoral purity is undoubtedly aimed at by the Legislature, and it is well that it should be so aimed at; and Acts of Parliament may in this, as in some other instances they certainly have done, be successful in forming and leading a healthy public opinion, but whatever the law can do in that way, in my judgment will be defeated rather than aided if the law is not reasonably administered, with a fair and competent knowledge of the ways of the people to whom it is to be applied. In the matter of drink, improvement can, I fear, be looked for only by the slow and gradual process by which a general change is brought about in the public feeling of large classes, such a change as has taken place in this country during the last 100 years in the habits in this respect of the educated and well-to-do classes. In the preparation of a large part of the Petitioner's case, no allowance has been made for that which is certain to happen whether at election times or at any other time. It really seemed to me as if the gentlemen who were presenting the case of the Petitioners had never heard of glasses round or of one customer at a public house treating another or treating the company, and as if because it took place at election time every such instance was to be treated as an indication of corrupt treating or bribery. I can only say, as I intimated yesterday, that if my note books of the cases I have been constantly trying in Criminal Courts were to be referred to, exactly the same class of evidence of what takes place in public-houses would be found in every page relating to the numerous classes of offences growing out of drinking and out of public-house rows; and to one who is so completely familiar with this phase of public-house life as I necessarily am, there is something almost ludicrous in the notion of treating these instances in which glasses of beer or brandies and sodas have been given as in themselves carrying any suspicion with them. There is inherent in a great many of the people with whom we have had to deal in this inquiry, the habit of giving and accepting drinks, it is as natural for them to treat and be treated as it is to have their breakfast or their dinner or anything else that forms part of their daily life, and to suppose that such habits would be dropped at election time is preposterous. In the excitement of election times, quite apart from any question of politics, without bribery and without corrupt practices you must expect to find more indulgence in such habits rather than less. It is therefore not sufficient, in order to make out a case of treating or bribery, to show that in this place or that place this kind of refreshment and treating has taken place. And cases of this kind require to be carefully watched before one acts on them in so serious a matter as the imperilling of the seat which they affect. One must be careful to see that they really are connected with the election in the sense that the treating is administered for the purpose of influencing the vote. With respect to bribery equally one must be careful to see that if money is mentioned, or if money is offered, or if

money is given, it is really offered or given for the purpose of securing or influencing a vote or votes. Of course very different considerations apply in the case of treating and in that of bribery, because it is not the habit of men to go about giving shillings and sixpences and two-shilling pieces and so on, while it is their habit to go about constantly giving and accepting drinks till they can drink no more.

Now with these general remarks I will take the various particular cases in the order in which they stand in the particulars. The first is the case of Abel Goldsworthy, who is alleged to have attempted to bribe a very solemn-looking person named John Owen by an offer of 5 *l.* I can only say, after having read and re-read not only my own notes but the shorthand writer's notes of the evidence in that case, I cannot prevail upon myself to look upon what was said as anything more than a kind of election chaff, imprudent if you like, in bad taste if you like, but which is as certain to go on somewhere and at some time during the course of an election, without the slightest corrupt motive or intention, as it is certain that these people will be found congregating together in public-houses and discussing the election. Mr. John Owen is a person I should think very slow to take a joke, but the notion that a man who went round, as he did, proclaiming himself to be the incorruptible John Owen, was seriously attempted to be bribed with the promise of 5 *l.* by Goldsworthy under the circumstances which have been narrated, is to my mind nothing short of ridiculous, and I dismiss this case with no further comment. The second case is that in which John Williams is said to have given 2 *s.* on the night before the poll and 2 *s.* after the poll to John Jones. That is a case which I have not the slightest hesitation in dismissing. It comes before us under circumstances which I exceedingly regret and which I think are not creditable to those concerned in extracting the statements upon which it is founded. Jones, it seems, was reported to have said something in a public-house about a two-shilling piece having been offered to him, and thereupon somebody, who it was we have not been informed, though if the transaction could have been satisfactorily explained I think we should have been certain to have had the evidence tendered, but somebody having heard this report prepared a cut-and-dried statement for John Jones to sign, sent for him from his work. For his absence during an hour or so from his work he received the liberal remuneration of 5 *s.*, which was considerable to a man in his position, and then, according to his own account (which has not been qualified although evidence could have been readily given had his account been inaccurate), the statement which we have before us is read over to him before he has said a word, and then he is made to sign or induced to sign that statement in the presence of a Justice of the Peace, who is apparently waiting for him at the Liberal Club in order to take his declaration. I do not think that is the way in which evidence should be got up, and it turns out, as I have invariably found to be the case when evidence is got up in that way, that the man's evidence is worthless. It is an illustration of what, I am afraid somewhat in vain, I endeavoured to impress upon the learned Counsel who examined so many Witnesses for the Petitioners, that to put leading questions habitually, and especially where the pinch of the case comes, is to defeat the ends of justice, and to destroy the possibility of knowing how much of the statement which follows such questions is the suggestion made to the man and how much comes out of the resources of his own mind. This process of presenting for signature and declaration a prepared statement is really putting a leading question of the most extravagant kind, and putting it in the worst possible form. The proper course would be to invert the process and to ask him carefully and quietly what he has to say and then to embody the information obtained in the statement. But that is not all. This statement so obtained does not contain the gist and sting of the accusation which is made in this case. The statement related only to something alleged to have been done after the poll. I accuse no one but I cannot doubt that it was brought home to that man's mind between the time when he made his declaration and the time when he gave his evidence in the box here that what was stated in his declaration would not do, and that it was necessary to go a great deal further and state something which had taken place before the poll; accordingly when he comes to give his evidence here it is not confined to the matter contained in the so-called Statutory declaration but the statement is expanded and improved and increased, and it grows into a story, about 2 *s.* being given the night before as well as 2 *s.* being given on the day of the poll. I can only say that evidence presented in that fashion produces no effect at all upon my mind, and that I do not believe it. It is not necessary to go into any question whether the person who contradicts it is in all respects worthy of credit because the case stops short before we get to contradiction, and whether the person contradicting be or be not altogether reliable he certainly has said nothing which sets up the story. No unprejudiced mind could, I think, act upon the evidence in this case.

Now I come to the case of Mr. Thomas Jones; which is one of the few in which I have the misfortune to differ from my learned brother. The selection of Mr. Thomas Jones as an agent, as he undoubtedly was, to carry on the work of the election, was singularly unfortunate. It reflects little credit upon anybody concerned who had any opportunity of knowing what Mr. Thomas Jones was. How his own medical man (who was aware of his habits and who was also aware that the excitement of election time was peculiarly liable to bring about a recurrence of the drinking bouts) could prevail upon

upon himself to think it right to make that man vice-chairman of the Election Committee passes my understanding. I am very sorry to speak of Mr. Jones as he is; I would willingly spare him anything I could with propriety pass by, because when he was in the witness box and giving evidence exceedingly painful to himself, one could not help seeing that he has been a gentleman, a man from whom much better and brighter things might in the earlier days of his life have been hoped; but in fact he has been known for years as a man breaking out into bouts of heavy drinking. They come now according to his own statement once in every three or four months; and it is not in nature that attacks of this kind under ordinary circumstances, and in ordinary men, should diminish in their frequency. He says the Respondent himself knew what he was, and knew what his failings were. The Respondent has said nothing to the contrary. I cannot help saying that it was a most unfortunate and a most reprehensible selection of an Agent, and the consequences of such selection in my judgment must recoil and ought to recoil upon those who have been guilty of such culpable carelessness.

Now did he bribe? I think he did. I think that he did tender first one 6 *d.* and then another 6 *d.* to John Evans, and I think he did at the same time ask the man for his vote. The only answer to it is that he was so drunk that he did not know what he was about. I do not think he was, but whether he was so drunk or not, those who appointed him agent must take the consequences of the conduct of that agent whether drunk or sober. If a man known to be likely to be drunk is entrusted with the carriage of part of the business of the candidate, I think that candidate must stand the racket of his acts with respect to the election, and with respect to soliciting voters, whether drunk or sober. I certainly feel great hesitation in coming to this conclusion, because the one to which my learned Brother's mind has been driven would have been very much more welcome to me, it is the milder, the gentler, the more charitable conclusion to come to; it has all those recommendations to which I hope I am not insensible, but I cannot bring myself, notwithstanding all said and done, to take the same view. As far as my judgment is concerned upon this particular matter I think Mr. Jones has done that which is sufficient to unseat the Respondent. I have been speaking of the transaction at the Eagles; the transaction at the Sun I say very little about. It seems to me just one of those cases in which an extravagant construction has been put upon simple treating. Athough it was the act of a drunken election agent it was, in my opinion, done quite apart from any election considerations, and does not stand in the least upon the same footing as the case with which I have already dealt.

Now the next case to be considered is the allegation that Lady Pryce-Jones promised Mrs. Withers that if her husband voted for Sir Pryce Pryce-Jones she and her husband would get her daughter into the Ashford School. I need hardly say that upon this case there is no difference between my learned Brother and myself, and that I echo and would repeat as part of my Judgment everything that he has said about it. The story told by the Withers is a story to my mind of great inherent improbability, great inherent improbability, looking to the persons who are supposed to be the principal actors in the transaction on the one side and on the other. That people, who like the Respondent and his wife, knew something about electioneering matters, should put their heads into the lion's mouth, that they should go with a transparent and open-handed offer of a bribe to a bitter political opponent, and one who (though I regret that the description should have been given by the Respondent himself) has been in my opinion justly described as an unscrupulous opponent, is to my mind a story of the utmost inherent improbability. But by whom is it supported? It is supported by a man who in this Court on the first day of the trial of this Petition made a most deliberate attempt to hoodwink and deceive the Court. I had my own note, to which I referred yesterday or the day before when this matter was under discussion, and which was necessarily abbreviated, but it was not till I came to look at the shorthand writer's notes that I realized how very bad this instance of prevarication and mendacity was. The circumstances under which Mrs. Withers had left Montgomery on the previous morning were under investigation, and after some questions had been put to Withers, I interposed some for my own information, and I asked, "Did she see him (that is the Doctor) yesterday morning?—(A.) No, I do not believe she did. (Q.) Then it was not on the Doctor's advice she went away?—(A.) He saw her some time yesterday. (Q.) After she had gone?—(A.) No, before. (Q.) I asked you if she saw him yesterday morning, and if the Doctor saw her at all yesterday, he must have seen her yesterday morning" (because none of us had the slightest idea that there had been a return to Montgomery on the evening of that day). The answer is, "Probably it was yesterday morning." (Q.) Are you sure he saw her at all?—(A.) Oh, yes."

I have not the slightest doubt that Withers was engaged at that time in an attempt to deceive the Court as to the movements of his wife the previous day. If a man will tell you one downright unmistakeable and unmitigated falsehood on a collateral matter like that, what may he not say when he has the opportunity of inflicting a mortal blow upon a political enemy. The man has betted on the result, and, if he is to be believed, is still, in what he calls honour, bound to some pecuniary loss in case Sir Pryce Pyrce-Jones remains seated as the result of this inquiry. Then there comes Mrs. Withers' evidence; I wish to speak with great pity and reserve with regard to her evidence, but it is undoubtedly

undoubtedly open to the observation, in a degree which I have very seldom in the course of a long experience seen equalled, that it is almost a verbal repetition of her husband's evidence as reported in the newspaper. We know that that newspaper was in her hands the night before she was examined, and it must have been studied by her; and it is very difficult indeed to resist the conclusion that she had learned the story as told by her husband pretty well off by heart. Well, that is sufficient for my purpose, but I feel bound to go further and to say upon this point that I accept, and accept without reserve, the account which has been given by Lady Pryce-Jones. I do not like it the worse for her hesitation about swearing categorically that the words, "One good turn deserves another" were never used. My own view of the case, adopted quite independently of my learned Brother's, though we have since discussed it, but arrived at before I had an opportunity of discussing it with him, was that this was a trap laid, and a trap into which it was hoped that Lady Pryce-Jones might fall. I think it is exceedingly likely that some such expression as "One good turn deserves another" was used, and used designedly, and was used for the purpose of creating evidence, but I cannot myself think that any unprejudiced person, unless he was a very hard judge of human life and human conduct, would doubt that in this instance if promise or assurance of any kind were given, it was given entirely apart from political considerations, out of regard and respect to an old servant related to the girl in question, and that the intention of carrying out that promise, and possibly doing something more after the election was over, was absolutely free from any mean taint of an attempt thereby to reconcile a hopeless opponent, and to get a vote from him.

The next two cases, which I will take together, are those of Mountfort and Cooper. There have been some incidents in connection with those cases which I regret. I am always sorry when it turns out that there has been a piece of acting in the case; I cannot help thinking that to some extent there was a piece of forensic display which I would rather that the case had been without, in Mr. Jelf's vehement appeal to us not to allow those cases to be gone into for fear that those who represent the Respondent should be taken by surprise. It turns out that the Respondent's advisers knew all about the cases; the whole matter has come out, and I do not think the attempt to stifle inquiry into these cases improves the position of the Respondent. The tendency of such an incident is to create an impression upon one's mind that the Respondent and his advisers were very much afraid of those cases. They may, however, have been afraid of them without its necessarily following that they knew them to be cases in which the truth would be fatal to the seat. In matters of this kind it is quite impossible for a candidate of the strongest personality, and with the highest moral power, to restrain the over-eagerness of a follower here and there, and I think it is conceivable that Mr. Jelf without *knowing* that these were cases of bribery or illegal practice by an agent, may have taken the view that it was a suspicious and anxious case, and that it was a case in which it was no part of his duty to facilitate the investigation by the other side. That is all legitimate enough on his part. We, on ours, have done our very best to get at the bottom of it. It is true we did not allow Mountfort to be cross-examined, or Cooper to be cross-examined, and I should like to say a word now upon that subject, because nothing would be more unfortunate than for the notion to get abroad that liberty to cross-examine a witness is arbitrarily denied to a party simply because he happens to have called that witness; whenever to the learned Judge or Judges trying cases of this kind or any other the ends of justice require it, they will allow such cross-examination to take place, but there is a very important public aspect of this matter. Cross-examination from an extremely hostile point of view is not a thing to which persons who are not volunteers of evidence and who come forward and give what appears to be a straightforward account are lightly or arbitrarily to be subjected. I should not have liked to be subjected myself to a good deal of the cross-examination which has been administered here, sometimes by one side and sometimes by the other, and I do not think myself that the cause of justice is advanced at all when people get so hot as learned Counsel have got in this case, if they will pardon my saying so. The result of a cross-examination administered in that spirit and in that fashion is that an ignorant man is often dazed and surprised and does not know what to make of it. I think it is a very bad way of getting at the truth; it is a way by which you may sometimes score off an ignorant witness, and sometimes it is necessary, but an indiscriminate application of it is a thing very much to be guarded against. In my judgment, after 40 odd years of experience at the Bar and on the Bench, the most effective cross-examinations I have heard have uniformally been the quietest and those of which the witness under cross-examination has had the least to complain. The fact that a learned Counsel has to call a witness of whom, on grounds which may be quite insufficient or unreliable, he entertains a suspicion that he will not tell the truth is at all a sufficient reason for letting slip the animosity by which cross-examination is often marked. I think the Judge is bound to wait and see for himself that there is some good ground for allowing such a course to be taken, and simply because a man does not come up to the mark and does not say what the learned Counsel hoped he would say, is no sufficient reason for the assumption that he is necessarily lying. With regard to Mountfort's case I think it is only due to him to say that there is a very good foundation for this story of his, which is one of more or less suspicion, and which I have viewed very critically, about borrowing the 3 *l.* 10 *s.* to come to Newtown with. He had borrowed when he went away last Christmas the sum of 3 *l.* 10 *s.* from a Mr. Lewis. So far, it is clearly not a made-up

story;

story ; for the Lewis' letters were produced by the Petitioners themselves. Lewis gave Mountfort time, till the 1st of July, and on the 1st July there is a letter to Lewis enclosing 3 *l.* 10 *s.* in payment of the debt. So, on the 1st July Mountfort was, we may conclude, cleaned out, and if he wanted to come to Newtown he must get the money from somewhere. He was a supporter of Sir Pryce Pryce-Jones, and there is no reason why he should not have innocently taken a journey to Newtown where he had friends, and spent there the holiday to which he was then entitled. He seems in fact to have spent it there. Of course my suspicions were necessarily excited by the three postal orders of 20 *s.* each which were sent to him being not in consecutive order. I certainly have heard, before this case, some such evidence as was given by the postmaster and his assistant. I cannot lay my hand upon the particular case, but I remember, as well as if it were present before me now, that I have heard that kind of evidence before, where there was no ground of suspicion, that occasionally when these postal orders are issued one does get slipped out. The postmaster and his assistant both say that such a thing as that may occur occasionally ; 3 *l.* was talked about, and Mountfort said he had 3 *l.* 10 *s.* I did not feel quite satisfied, but it turned out that he certainly did get the 3 *l.* 10 *s.* and it turned out that the 10 *s.* order as well as the three orders for 1 *l.* were the first notes issued that day. It was shown that they were issued together. What have we to set against this? We have to set against it the fact that the intermediate postal order finds its way to Cooper, and undoubtedly was sent to Cooper, I have no more doubt than that I sit here, for an illegal purpose ; that is to say to pay his expenses and possibly to do a little more than cover his expenses ; and that it was sent from Newtown by a supporter of Sir Pryce Pryce-Jones nobody can doubt. But then of course that is not enough. To have any effect upon the seat it must be shown that it was done by some agent of the Sitting Member. And what are we really asked to do by Mr. Moulton? We are asked to say that Barratt, whom he did not call, was the person who sent these postal orders. We are asked to say that upon the strength of a few ticks in the book which has been produced before us, and which contains hundreds of similar ticks, and on the strength of the fact that Mr. Jelf did not choose to call Barratt. Why should he? It was for Mr. Moulton to call Barratt and see what he could make of him. It is all very well to point to the fact that we refused to allow, under the circumstances, Mountfort and Cooper to be cross-examined. It does not follow that we would not have allowed Barratt to be cross-examined. Barratt stood on a perfectly different footing. Neither Mountfort nor Cooper were agents of the Respondent, whereas Barratt was, and the great probability is that if Barratt had not been able to give a perfectly satisfactory account of those ticks as to which so much has been said, we should have allowed him to be cross-examined. But we really do not sit here to supply defects in the Petitioner's case, by ourselves embarking upon an independent inquiry, unless, as in Mountfort's case, we saw reason to suppose that the persons whom we directed to be called would really throw light upon the subject. It is not because there is a vague suspicion that Barratt may possibly have done something of this kind that the Judges who try this case are to be called on to investigate Barratt's conduct ; they are not to be expected to do so when there is nothing but surmise and suspicion, and not of a very strong kind. Every witness was asked. "Did not you see Barratt?" Why, yes of course he saw Barratt. One of the witnesses was asked, "Was not Barratt on the way towards the Conservative Club?" of course he was, and it turned out that he was equally on the way towards the Dissenting Meeting House and towards the Church and probably towards the Board School, and I do not know how many other places. It is nonsense to my mind to put, a number of noughts together, and ask the Court to make them into something. If the Petitioners really did suspect that Barratt sent the money why on earth did not they call him and see what they could get out of him. They could not, if they had called him have stood worse than they do now, and to my mind it seems quite out of the question that this Court can possibly be asked to act upon the evidence in those two cases.

Now I pass to Nos. 20 and 29, which are the Gamble cases. One of those cases (No. 20) is upon the border line, and I can well understand two minds, if they are really independent, and if they are not giving themselves the ease of compromise with one another, taking a different view on those cases. But for my own part, as regards the case of Gamble's offering to treat George Smith in connection with his vote, if I have to answer the question Aye or No, I should say that case is made out. I think also that Gamble's agency, though it is not quite free from doubt, is made out. I should have thought very little of what was said about Gamble's position as establishing agency except for that story told by Mrs. Gardner of what took place at the Queen's Head. According to her statement, not corrected, not supplemented by the Respondent's own evidence or by any other evidence on his behalf, Gamble was asking for her husband's vote in the presence of Sir Pryce Pryce-Jones and his wife. As it turns out it is not necessary to probe this matter to the bottom, because the result of division of opinion between us is that the case which it is for the Petitioners to prove is certainly not established to the satisfaction of the Court, but, speaking for myself, before I made up my mind finally upon that question of agency, I should have desired to ask Sir Pryce Pryce-Jones and Lady Pryce-Jones some questions about what is said to have taken place at the Queen's Head. I think that the failure to go into that matter upon

the one side and the other was the result of a *bonâ fide* mistake between Counsel. I think Mr. Jelf thought he had sufficiently challenged Mr. Moulton to go into it in cross-examination. It is quite obvious that both the learned Counsel were at that time getting pressed by other engagements, and getting necessarily anxious to make the case as short as they possibly could, and I should not have come to a final conclusion adverse to the Respondent upon the question of Gamble's agency without requiring that gap in the evidence to be filled up, for the omission to fill up which I think neither of the parties really responsible. I mean to say I do not attribute to either party that they purposely left the matter vague; I think it was the result more or less of a misunderstanding, and I should have required further evidence before I finally made up my mind upon that question.

The other case with regard to Gamble is No. 29, which is a case of alleged treating at the Waggon and Horses. That is a case which rests upon the evidence of Ford on the one side, and the denial by Gamble on the other. Neither party has called the man named Gentle, who was the third person present on the occasion in question, and that case is one which is not to my mind sufficiently made out.

With regard to cases Nos. 21 and 22, in which Charles Vanner and Friend Baxter are alleged to have treated voters, I will not go at any length into them. They are not proved to my satisfaction.

No. 24 is the case of treating at the Picton Arms of which Henry Rogers is the landlord. Barker Halliwell is said to have treated a number of voters at that public-house. Attached to this case there is the story of the 18-gallon cask at the School Board Election and the 36 gallon cask which was promised in case Sir Pryce Pryce-Jones should be returned, and the story about the man tapping his breast and saying "more bribery" and so on. I am not at all satisfied that there was anything more than the habitual treating, which I am very sorry to say Mr. Halliwell seems to be addicted to, the sort of thing that is a curse upon the people that are subjected to it. It is the process by which a man for his own selfish interests, and in order to sell more beer, forces liquor down the throats of people, indifferent to the consequences, indifferent to their welfare, indifferent to the social and moral mischief involved; I cannot express too strongly the repugnance that I feel to his conduct in this respect. But it is neither useful nor wise to as it were run a muck at the man, and to say, because his ways are no better and no worse at election times as at other times, that therefore I am satisfied the drink was given with a view to the election. As far as the Picton Arms case is concerned I am not so satisfied, and I certainly should not find against the Sitting Member on account of what took place at the Picton Arms.

The case with regard to the Greyhound (No. 30) is a very different one. I have tried my very best to bring myself with respect to it into agreement with my learned Brother, for whose judgment and experience I have such an unspeakable respect. I doubt myself when I do find myself differing from him; when Lewis who proved that case went out of the box I certainly should not have been prepared to act upon his evidence or to find that the case was one of corrupt treating, but I think the case stands in a very different position since Halliwell has been examined. I entertain no more doubt than that I sit here that Halliwell really did say he had spent a great deal of money to secure Sir Pryce Pryce-Jones's election. I think the probability is that Halliwell was telling the literal truth when he said so; and I think that in all probability there was an admixture of corrupt motive with a great deal of the usual treating by Halliwell at this time. In the case of the Greyhound the order to treat is given on the 2nd of July, it is repeated on the 5th of July, and there are brandy-and-soda glasses round immediately after the election, the next day but one, and then it is all stopped. I view that case with more than suspicion, and my own opinion is that that case is made out as a case of corrupt treating by an undoubted agent of the Sitting Member.

With regard to Particulars Nos. 38 and 39, in which David Roberts and George Roberts were concerned, those cases stand upon a very different footing; they are very poor flimsy cases, and the persons concerned are people in very low life. Although the Robertses have been severely and justly reflected upon by Mr. Moulton, and although comments with which I entirely agree and from the weight of which I do not wish to detract, have been made about the selection of such persons as agents, still I am not called upon to say whether they were agents or not, because I am not satisfied that this case was made out. I have one word to say for the Robertses as well as against them. A great deal was made about a certain amount of prevarication and difficulty which they evinced in admitting that they had been convicted of drunkenness, or of an offence involving drunkenness; I rather suspect the truth to be that they were convicted of being in a drunken row, and that the charge was one of assault, and not of being "drunk and disorderly." Just let me say this much in favour of these two men, they were ashamed of it. Ninety-nine people out of a hundred that I see in the witness box of their class talk about drunkenness and about being drunk, and even dead drunk, without shame, without compunction and without hesitation.

Nos. 41 and 42, in which two voters are alleged to have been treated by William Maxwell Ireland, are cases which have not been proved to my satisfaction. With regard to one of them (No. 41), the alleged treating of John Davies by Ireland, I am quite satisfied that

that John Davies had not originally told the same story to the Petitioners as he gave us in the box, because he made out a perfectly clear case in which only one person was involved, that was Ireland, and he says he never had the slighest doubt who it was, whereas what we have in the particulars is, "William Maxwell Ireland, or some agent of the Respondent, at present to the Petitioners unknown." It is quite clear to my mind that that man has been improving his story. Neither of those cases have been proved by any means to my satisfaction.

No. 47 is the Goldsworthy case, one of treating. Here again I need not go through it. I am not all satisfied that there was any corrupt treating; I rather think on the whole there was not, and that this was merely a part of the vicious and degrading system of inducing people to drink as much as they possibly can; which Goldsworthy seems to think stamps him as a fine fellow, a person to be admired and respected among his fellows.

I now come to No. 48, which is the case in which John Williams is alleged to have treated certain persons to a glass of brandy and soda; on the whole I do not think it was a case of corrupt treating or anything that was at all influenced by the Election; I mean it is a thing which might perfectly well have taken place, and probably would have taken place, very much as it did had there been no Election going on.

Then case No. 49, the case of David Manuel, I consider to be not proved.

No. 65 is the case of Hankinson, which was not proved. I do not know what the contents of those telegrams to Hankinson were; I certainly looked no further than the headings and bottoms of them, I carefully abstained from seeing what the contents were, because at that time as it seemed to me, we had no right to look at them; I did not consider that we had a right to look at them till they became evidence and were properly put in. They have remained here sealed up ever since and they will be returned to the Postmaster just as they are. In the absence of those telegrams and anything they might lead to, there is no evidence at all in Hankinson's case.

The last case, and the only one left for me to deal with, is that of Captain Pryce Jones, and what he is alleged to have said as to the possibility of his father taking his works away and retiring in disgust if he should not be elected this time. To call this an attempt to exercise undue influence, looking to the person to whom it was said, the occasion on which it was said, and the manner in which it was said, would be, to my mind, stretching the facts unreasonably and putting a strain upon a very simple conversation far beyond what it ought to bear. I do not believe it was intended to have, or did have, or could have been thought to have the slightest possible effect upon the Election. If it was not said to influence the election it could not be a case of undue influence, and its insertion amongst the particulars only illustrates what a good deal else in this case has illustrated, that when people have got into that frame of mind in which they regard their opponents as the incarnation of everything that is wicked, corrupt, and unreasonable they are apt to take an exceedingly jaundiced and prejudiced view of things in themselves natural and harmless. In conclusion I am very sorry that such a multitude of particulars have been put into this case (we had the same thing at Worcester the other day). They go far beyond any of the evidence in the possession of the Petitioners. I think it is very unfortunate. The result is an outpouring of expense which is absolutely extravagant, and a very considerable portion of which is absolutely thrown away. Out of these 69 particulars there were very nearly half as to which there was no attempt to make any case. Every one of those cases must be investigated. Particulars are delivered only ten days before the trial of the Petition, and everybody has to work at the highest possible pressure. To force him to investigate and meet a great number of cases which are not to be proceeded with (apart from the waste of money) is very unfair to the Respondent. The Petitioner has had, from the time when the Petition was filed, to the time when he delivers his particulars, to get up his case, and really by that time, ten days before the trial of this Petition, he ought I think, to know a great deal more than the Petitioners seem to have known in this case as to the instances which can really be relied upon and those which can not. I think it is an exceedingly unfortunate practice, which appears to be almost ineradicable in these matters, to fling at the head of the Court a vast number of charges which no attempt is made to establish.

The result will be that this Petition must be dismissed.

Mr. Baron *Pollock.*] There is one matter we have not yet disposed of, and that is the question of costs, which are wholly in the discretion of the Court. My brother Wills and I think upon that matter, following very closely the analogy of what would be the result of a trial at *Nisi Prius*, that in this case as the result has been that the Respondent has succeeded, though on the other hand there are some matters in which there has been a question, in those matters in which my learned Brother and I unfortunately have not been able to agree, we think a distinction should be made, and therefore the order we make is this, that the costs of the Petition be costs of the Respondent, to be paid by the Petitioner, with the exception of the costs of those cases in which a difference has existed between us, and that in those cases there should be no costs.

Mr. *Lloyd.*] With regard to the general costs of the Petition I apprehend, that having regard to the length of the case, and the difficulty of it, those costs will be upon the higher scale, and, as is usual in these matters, between solicitor and client. That is

laid down in Mr. Parker's book at page 573 in these words, "The Court has a discretion as to the scale on which the costs shall be taxed, and in exercising that discretion it will have regard to the nature and importance of the case, but in ordinary circumstances the successful party is entitled to a complete indemnity as to costs on the higher scale, and as between solicitor and client." For that he quotes the Devonport case.

Mr. Baron *Pollock.*] What is the date of the Devonport case?

Mr. *Lloyd.*] I cannot say. It is reported in 57 "Law Times," and in 2 "Times Law Reports" page 257, so that it must be of recent date. As your Lordships know the "Times Reports" have not been published more than a few years.

Mr. Baron *Pollock.*] I was not in the Devonport case myself, and I forget the date. It is quite new to me.

Mr. *Lloyd.*] Would your Lordships give liberty to apply to you in London as to the scale upon which the costs should be allowed?

Mr. Baron *Pollock.*] As to scale, there can be no doubt the costs should be upon the higher scale.

Mr. *Griffiths.*] Upon the questions of costs your Lordships are aware that in a case where the Judges differ (and there is a case reported in Parker's book upon that) the Respondent is not entitled to any costs of the Petition.

Mr. Justice *Wills.*] That is what we have done.

Mr. *Griffiths.*] Only as to four cases.

Mr. Baron *Pollock.*] You will find in that case that the Judges differ upon the whole case, which is a very different thing. Here my Brother Wills and myself agree except with regard to two cases.

Mr. *Griffiths.*] Except that, according to Mr. Justice Wills' Judgment, a great many of those cases ought legitimately to have been brought forward. Mr. Justice Wills has said that in many cases he has had doubt and hesitation in arriving at a conclusion, and I submit strongly to your Lordships if that be so with respect to each of those cases, in view of what has fallen from your Lordships several times in the course of your Judgment, that there has been, to quote the words of Mr. Justice Wills, "a vicious and degrading system of treating in this constituency," there should be no costs allowed.

Mr. Justice *Wills.*] Not election treating.

Mr. *Griffiths.*] I was coming to that; not election treating.

Mr. Justice *Wills.*] We are not guardians of the public morals.

Mr. *Griffiths.*] I am on this; where there is undoubtedly a vicious and detestable system of treating at the time of an Election, not corrupt perhaps, but where there is this system of treating, the Petitioner is bound in the interests of the public to enter into these cases, and to find out which are corrupt and which are not corrupt. Therefore I do strongly submit that this is a case in which the costs ought not in that respect, to be borne by the Petitioners in this case. Would your Lordships hold over the question of costs in the absence of my learned leader?

Mr. Baron *Pollock.*] Why should we? It is not usual to argue the question of costs.

Mr. Justice *Wills.*] Where do you say there is any authority that the proper course is under circumstances like these to give no costs?

Mr. *Griffiths.*] On page 569 of Mr. Parker's book, and it is quoted in Roger's last edition page 267. The case is the Down case, in 3 "O'Malley, and Hardcastle."

Mr. Justice *Wills.*] That is an Irish case.

Mr. *Griffiths.*] That is true my Lord.

Mr. Justice *Wills.*] It is a case I suppose in which, where the Judges differing, the Election is upheld. I see the words are, the Respondent *may be* deprived of the costs.

Mr. *Griffiths.*] And he was in that case, I take it.

Mr. Baron *Pollock.*] It is no good going into them; but there are many cases where I can see in my own mind it would be a very fair thing to say that the costs should be borne by either one or the other side, but I have no doubt here that the costs should follow the usual rule; the Respondent here is successful; the Act of Parliament says he is successful, notwithstanding the difference of opinion, and the difference happens to be here on two particular points, and arises in such a manner that we can deal with them as we can with any issue at *Nisi Prius.* We really cannot interfere; it is not usual to argue the question of costs after a decision.

Mr. *Griffiths.*]

Mr. *Griffiths.*] Does your Lordship rule that, except in those four cases, the Petitioners are cast in costs?

Mr. Baron *Pollock.*] Yes.

Mr. *Griffiths.*] Then, my Lords, I have another application to make to your Lordships, that is with respect to certain of the documents that have come before your Lordships, Mr. Baron Pollock has said that there is, with respect to the Mountfort and Cooper cases, a considerable amount of suspicion to an inquiring mind. I have taken his exact words down, and he added, "And we do not know the whole matter." I take it that the mind of my Lord, Mr. Justice Wills, runs in somewhat similar lines, and the application I have to make is that with respect to these cases which admittedly we have not probed to the bottom, those documents should be impounded for a certain time, and that if the Petitioners are able by reason of additional information to take steps hereafter upon that case they should be at liberty to have a certain time to discuss the matter.

Mr. Baron *Pollock.*] It is not as if the documents were going to parties whose conduct is at all suspicious. They will go to the Authorities.

Mr. Justice *Wills.*] They will go to the Postmaster General.

Mr. *Griffiths.*] And the telegrams as to the Hankinson case, we should ask also that they should be impounded. Those are my instructions.

Mr. Justice *Wills.*] It is quite unnecessary; they are in the hands of a Public officer.

Mr. *Griffiths.*] Except that we have had great difficulty in getting those postal orders in the first instance.

Mr. Justice *Wills.*] So you ought to have; they are documents which ought not to be at everybody's beck and call.

Mr. *Griffiths.*] My application is that for, say 10 days, your Lordships will impound them; public documents are sometimes impounded.

Mr. Baron *Pollock.*] No, no.

Mr. *Griffiths.*] If your Lordships please.

Mr. *Yates.*] My Lords, first with regard to the question of costs, under Section 43 of the Act of 1883, the Public Prosecutor's costs are deemed to be expenses of the Court; but if for any reasonable cause it seems just to the Court so to do they may make another Order. I ask for a direction upon that point as to whether your Lordships think that either of the parties ought to pay the Public Prosecutor's costs.

Mr. *Griffiths.*] I presume that, as I am the party to pay the costs, I shall be heard before your Lordships make an order against me.

Mr. Baron *Pollock.*] Certainly.

Mr. *Griffiths.*] The only case against me is in case of grave misconduct; whatever we may have done I suppose there was no grave misconduct in our bringing this Petition forward, inasmuch as in four particulars at any rate, Mr. Justice Wills has held the charges to be proved, and I submit this is not a case in which either of the parties should be called upon to pay the costs of the Public Prosecutor.

Mr. *Yates.*] I am entirely in your Lordships' hands.

Mr. Justice *Wills.*] You say the Court may direct that the costs of the Public Prosecutor should be paid by the parties to the Petition.

Mr. *Yates.*] Will your Lordship refer to Section 43, Sub-section 8. "The costs incurred in defraying the expenses of the Director of Public Prosecutions under this section (including the remuneration of his representative shall, in the first instance, be paid by the Commissioners of Her Majesty's Treasury, and so far as they are not in the case of any prosecution paid by the defendant shall be deemed to be expenses of the Election Court, but, if for any reasonable cause, it seems just to the Court so to do, the Court shall order all or part of the said costs to be repaid to the Commissioners of Her Majesty's Treasury by the parties to the Petition or such of them as the Court may direct. I merely call your Lordships attention to that Section. I do not say any more.

Mr. Baron *Pollock.*] No, we think in this case we should make no order as to the costs of the Public Prosecutor.

Mr. *Yates.*] Then they will be part of the expenses of the Election Court.

With regard to the case of Withers, after the remarks made by both your Lordships I feel bound to ask your Lordships whether this case should go further, and whether I ought to have a warrant issued for perjury?

Mr. *Baron Pollock.*] No. It is as well that I should say, perhaps, for my learned Brother Wills and myself, and I know his opinion agrees with mine, though we have not conferred together with regard to all these cases, that where there are no special and extraordinary circumstances, as at *Nisi Prius*, the Court would not go out of its way to say anything about a prosecution. That is for the Public Prosecutor. The Treasury have the means of forming their own opinion and acting upon it by summoning anyone before a magistrate for any offence.

Mr. *Yates.*] I only mention it for my own protection.

Mr. Justice *Wills.*] Obviously it is a case which should be left where it is.

Mr. *Yates.*] With regard to the cases where my Lord, Mr. Justice Wills, has said there were corrupt practices prevailing, I have to call your Lordships' attention to Section 43 for my own protection. The words are "It shall be the duty of the said director" (or his representative—that is myself) "without any direction from the Election Court, if it appears to him that any person who has not received a certificate of indemnity has been guilty of a corrupt or illegal practice, to prosecute such person for the offence before the said Court."

Mr. Justice *Wills.*] There is no finding by the Court that anybody has been guilty of a corrupt or illegal practice.

Mr. *Yates.*] I did not know whether in the case of the Court differing it would be so or not.

Mr. Baron *Pollock.*] We do not report here that any person has been guilty of any corrupt or illegal practice.

Mr. Justice *Wills.*] As far as Mr. Jones is concerned, speaking for myself, had there been a report adverse to him, I would certainly have given him a certificate, because for once I believe I have heard "the truth, the whole truth, and nothing but the truth" from a witness.

Mr. *Yates.*] Then your Lordships think in none of these cases I ought to take any steps?

Mr. Baron *Pollock.*] No.

Mr. *Lloyd.*] The Town Clerk asks me to mention to your Lordships the cost of advertising the notice of the Petition, as required by the Act of Parliament. I suppose they ought to be included.

Mr. Baron *Pollock.*] We have no discretion there, I think.

Mr. Justice *Wills.*] The Town Clerk will get them as the Act of Parliament provides.

Mr. *Lloyd.*] I mention it in order to avoid any sort of dispute. I have written down what I take to be your Lordships' Order. May I read it to your Lordships, so that there may be no dispute afterwards.

Mr. Baron *Pollock.*] Yes.

Mr. *Lloyd.*] "The general cost of the Petition, with the exception of the points upon which their Lordships have differed, on which there is to be no order as to costs, are to be taxed on the higher scale, and paid out of the 1,000 *l.* in Court, so far as it will extend, and as to any unsatisfied balance by the Petitioners. No order as to the costs of the Public Prosecutor."

Mr. Baron *Pollock.*] Yes, that is all right.

WALSALL (BOROUGH) ELECTION.

JUDGMENT delivered by Mr. Baron *Pollock*, and The Honourable Sir *Henry Hawkins*, on the TRIAL of the ELECTION PETITION for the Borough of *Walsall* at the Guildhall, *Walsall*, on Friday, 18th November, 1892.

HATELEY AND OTHERS - - - - - - - Petitioners.
JAMES - - - - - - - - - - - - Respondent.

Baron *Pollock*.] The Court feel with regard to this case that, although, for some reasons, this matter having terminated to-day, in so far as the evidence and the addresses of Counsel are concerned, it might have been more convenient possibly for ourselves to deliver our judgment to-morrow, at the same time having regard to the evidence and the observations of the learned Counsel, who certainly have given us considerable assistance in dealing with the case, and to the fact that my Brother Hawkins and myself, from time to time, have been able during the intervals between the sittings of the Court to discuss together, to some extent, the different matters raised, the Court feel, I say, that it would be more desirable, having come to a conclusion which is satisfactory to our own minds, that we should let it be known at the earliest possible moment what that conclusion is.

Now there are some matters charged in this Petition which might well be passed over with a very few remarks. Indeed, with regard to all the charges of bribery and treating, and the somewhat slender allusion to the general corruption which is said to have prevailed in certain matters during and immediately preceding the period of the election, I think it is sufficient to say that, looking at matters of that kind which are charged at their gravity, and the clear mode in which we should expect on that account, that those charges should be proved, they have not been proved to our minds, with sufficient satisfaction, to enable us to say that the Petitioners should have the benefit of them.

I think it essential, however, as I have always thought it, when I have been sitting on these election Petitions, remembering that great as is the interest of the parties concerned in the immediate election, and great as possibly also may be the interest with regard to the different sections of political parties, yet there are other persons who ought to be remembered on these inquiries, namely, the persons who constitute the inhabitants, and particularly the voters of the town, in respect to which the inquiry is made, especially here in this great town where so many hundreds of persons are earning their livelihood by their daily work, it is essential that it should be thoroughly investigated in what sort of manner and spirit the election has been carried out. We feel upon the present occasion that, looking at the number of persons who are here engaged, looking at the number of public-houses (I am sorry to find what that number is, for I agree with Mr. Pope that any town is to be pitied for it) which exist in the town, we not only think that there was no corrupt or improper intention on the part of either of the candidates to corrupt or prostitute the minds of the voters by dealing with them through public-houses and through drink; but we think we may say also, for the credit of the publicans, and of the town at large that, although there have been some cases no doubt proved before us in which better discretion and care might have been exercised, both as regards the publicans themselves and those who were collected in their houses, the matter is not beyond what one would have expected and supposed would take place in a town of this character with that number of public-houses. For the purposes of this case it is sufficient to say that we think that all those charges are not proved to our satisfaction.

Now with regard to the very slender instances which were alleged of bribery; they were put forward by Mr. Pope very fairly. If I may use the expression, he could not help himself; he was bound, upon his instructions, to bring before us—indeed, it would have been wrong if he had withheld them from us—those facts that were contained in the proofs which were before him with regard to actual personal bribery. With regard to those I need only say it is unnecessary to dilate upon their character, or the sort of persons brought here to attempt to prove them. We come to the same conclusion with regard to those, namely, that those things are not proved.

Then there comes the question, which is one, no doubt, of considerable magnitude, and one as to which, if we had considered this question for a longer period, and if it were neces-

sary to the decision of this Case, I for one should have liked to have taken further time to consider what my Judgment should be. I allude to the question of the position that was assumed by the Conservative Association and the Licensed Victuallers' Association. I think it right to allude to these questions because they are of general importance. The Licensed Victuallers' Association occupy a very different position from that of the Conservative Association, because those who are members of and constitute the Licensed Victuallers' Association had a distinct, and necessarily a direct interest in the contest, because the question of the drink laws, which must from time to time be brought before the Houses of Parliament, is to them, whatever may be the arguments upon the one side or the other, a vital question. Therefore, it was essential to them to know what would be the views taken by those candidates who were presenting themselves for election, and I do not think it can be said for a moment that because they, as a body, interested themselves by sending circulars, by holding meetings, by inviting opinions, and even by taking an interest in the election of one or the other Candidate, they became thereby, in any sense, agents for the Candidate.

The position of the Conservative Association is, of course, different. Whatever may be their position, and however long they may have existed, the time must come when in carrying out the general interests and views of the body they represent, they must ally themselves with the Candidate whom they suppose to be the best for their purposes, and best fitted to protect and to advocate the views which they take in the Parliament to which they are endeavouring to elect him. At what time that arises, and under what particular circumstance they divest themselves of the mere general constitutional right to uphold peculiar political views, and become, by active assistance to the Candidate, his agent, is a question which must, of course, depend upon the facts of each particular case, and must be, in all cases, a question of some nicety.

I shall content myself, on the present occasion, with saying that I do not think there has been any breach either of what is right as a question of duty, or of what is prudent as a question of policy in the conduct pursued in this case, either by the Conservative Association or by the Member, and those who more immediately represented him. But I should like to say this: that although you may be nearing the approach of an election, and although a Candidate may be named, I do not agree in the view that every act which after that time is done by the Conservative Association and their immediate agents must be taken to be the act of the Candidate, as if it were done by an agent, either appointed by him beforehand, or whose acts are ratified by him afterwards. There are some cases in which, of course, the very nature of the act in itself shows that there must be agency; and there are a great many other acts which it might be said, I think properly, that a political association are entitled to do, even to the extent of making known their views in a manner which in one sense may amount to canvassing, while, at the same time, they do not pledge themselves to become agents, nor does the proposed Member become liable for their acts as agents.

Having said this much, it becomes unnecessary for me to deal further with that part of the case, because in dealing with much graver questions, which we have now to consider, the Court has come to a conclusion which will be decisive of this case without giving any further judgment upon that which has gone before.

It is now, after an inquiry which has lasted four days, admitted, and I think properly admitted, that there are certain acts which have been done by the agent of the Candidate, the now sitting Member, which, unless they can be excused, are acts which are, under the Statute, illegal practices. These acts differ widely in degree. One of them, for instance, is that the period of service of the clerks and messengers is not disclosed in the accounts; others that the clerks and messengers were in excess; that there is an omission of the imprint in the Nonconformist leaflet; that there was a defective description of goods supplied, in particular the stationery, and work done. Those are all of them matters which, whatever our ultimate decision might be, certainly would very fairly come within the spirit of the legislation provided for the exoneration and relief of the sitting Member, and in respect of which certainly this Court would have at any rate done its best to give relief.

But there is one case which is a very peculiar one. It is a case of importance, not merely because it has been before the Legislature upon several occasions where, after full discussion, it has been dealt with by carefully expressed language, which admits of no reasonable doubt; but also because our decision in this case must affect many future elections. I am referring, I need hardly say, to to the charge which is made of payment by the Election Agent for what has been called the hat cards.

Now it is to be remembered here that this charge is made, not in respect of the ordering of the hat cards, which was done here by some one who was not an immediate agent of the Candidate, nor is it a charge for the distributing or the wearing of those hat cards. The charge is that these hat cards having been made, and the letters printed on them, and they having been worn in the hat by a very large number of persons, sometimes apparently under the direction of others, sometimes merely from the habit of the wearer, the agent for the Candidate paid for them, and that payment was an illegal payment, and consequently an illegal practice which would set aside this election.

Now,

Now, the first thing I think we have to remember is that this is not a charge of corrupt practice, and therefore it is not a question in which the motive, pure or otherwise, of the person who is alleged to have broken the Act of Parliament is under discussion at all. It is a question of whether, and to what extent, that person has been guilty of a breach of the Act, and it being admitted that he has been guilty of a breach of the Act, then whether he can be relieved from that breach on the ground of inadvertence.

The next question to consider, I think, is what are the facts. The facts are short and simple; they amount, in substance, to this: A very large number of these hat cards were ordered, were supplied, were worn, and admittedly were paid for in the account; and when I come to consider whether this payment can be treated as an inadvertence, I must refer to the account itself, which was not only produced in evidence and spoken to, and filed originally by the Election Agent, but was spoken to by Mr. Henry Robinson, who is a printer, and who supplied these hat-cards, and he describes them in this way, under the date of the 5th of July: "2,000 cards for hats, 'Play up Swifts.'" That alludes to the words which are printed upon these cards, and are used for the purpose of stimulating voters, being words well known in local sport. Later on, on the 6th, there comes a little variation, "2,000 extra card badges, 'Play up Swifts'; 2,000 ditto on stout paper." Now, of course, a thing does not depend necessarily upon what you call it in an account; but when you come to consider, the cards having been printed and used, and the account having been paid, whether a person can be said by any Court of Law to have paid that account under inadvertence, it is a point to be observed that these are, from the beginning, spoken of as cards for hats. I mention this, because, while it is perfectly well known to persons who have lived in this country for any time that, although the old election badge, the well-known ribbon which was used, as a matter of course, in all elections in every County and Borough was a general thing, beyond all doubt, was intended to be utterly prohibited by Statute, there was another matter of a very different character, namely, cards were printed, not merely cards of invitation, as the old cards were but cards which, since the introduction of photography, bear a photographic likeness of the Candidate, and short words of invitation and encouragement, and so forth, to vote for him, which cards in themselves could not be found fault with as being within the Act of Parliament under the words, "Marks of distinction." And so long as cards alone were used there could be no objection; and one may even go further; one may say sometimes these cards might be pinned to a man's coat, or fixed on to the outside of his hat, and yet that user, according to the idea of each individual, might not necessarily make them "Marks of distinction." But if such a thing as the present card is made specially adapted to place in the hat as this is, if, as a matter of fact, it is used for that purpose, and then, after having been ordered, after having been used for that purpose, and after having been so described in the account, the person who pays that account pays it knowing what it is in fact, it is a very different thing from the case of a person who says: "I printed some cards and distributed them, but I am not responsible for the way in which people have used them."

Now I should like to refer shortly to what was the law, and the spirit of the law upon this matter. This is no new thing, and I entirely agree with what fell from the learned Counsel, that an Election Court should be, and as far as I know it always has been, careful to bear in mind what have been the old practices of the people, what have been even the weaknesses of the people, in connection with elections, and not rein up too tightly and with too rough a hand, persons who have possibly innocently done something which, by degrees, is prohibited, from time to time, by Statute. But this is no new thing, because as far back as the Act of the 17th and 18th Victoria, chapter 102, that is the Act of 1854, which is some years ago now, Section 7 provides this: "No Candidate before, during, or after any election shall, in regard to such election, by himself or agent, directly or indirectly, give or provide to, or for any person having a vote at such election, or to or for any inhabitant of the county, city, or borough, or place for which such election is had, any cockade, ribbon, or other mark of distinction." There you have the Legislature denoting that they will discourage, by penalty, any mark of distinction, and for an obvious reason. It is not because a ribbon is blue, or any other colour, or because a cockade is more or less showy, that it is objectionable; it is because it is a Party badge. Everyone who knows anything of the history of elections in this country, and certainly in a neighbouring country, knows that whatever may be the virtue of the people, if they are got together in the spirit that they are banded against each other, and that banding against each other is encouraged by marks of distinction, you will always have more or less disturbance according as that spirit is encouraged. That being so, when the more recent Act was passed, the Legislature endeavoured to extinguish this mischief by preventing not only the ordering of such badges, or the wearing of them, but the paying for them by the candidate or his agent. It is provided by the Act of 1883, Section 16, that "No payment, or contract for payment shall, for the purpose of promoting or procuring the election of a Candidate at any election, be made on account of bands of music, torches, flags, banners, cockades, ribbons, or other marks of distinction," using the same words.

Now it seems to me the only consideration left is this, that being admittedly a breach of the law, an illegal practice, can it be said that a person who has been guilty

of that illegal practice can ask this Court to pass it by, that is to give relief to him, upon the ground that his act, which, in this case, is the paying for that badge, "arose from inadvertence, or from accidental miscalculation, or from some other reasonable cause of a like nature"?

Now, for my part, I have always considered in administering the law under this Section, and also under other dispensing powers that are given to Courts of Law, that the more absolute and the more simple the inadvertence, the better possibly for him who asks to be relieved. For instance, if a man comes with a very long story as to why he did this, and why he did that, we may, perhaps, doubt his good faith; but when a man comes honestly, and says, "I had intended to put this payment in with the other accounts, but I fell asleep, or I was called away to some sport or amusement, and I went away and forgot all about it, and I found it out some days afterwards." I always think, myself, that is a better story to give, and one which should be given effect to rather than one which is more artificial. But when we come to consider that this is not for a moment a question of motive, but that it is a question of obedience to an Act of Parliament, it is difficult to my mind to see how any person can be said through "inadvertence" or "some other reasonable cause of a like nature," to have paid, and put down in an account as paid, that which on the face of it is illegal. And with regard to that part of the case it is only necessary to refer to the evidence of Mr. James, the agent, who gave his evidence perfectly fairly, and also to remember this: if it is once to be allowed that a breach of the law in the sense that there is a misconception of the law is to be treated as an inadvertence, I do not know where we can lay down any limit; because if Mr. James is entitled to say "I did this by way of inadvertence, because I did not think, or it did not occur to me that this was a mark of distinction," another person might just as well say, "I knew there was an Act of Parliament, and I knew that one of the sections was directed against music and flags, and so forth, but I did not read it; somebody told me about it, and it never occurred to my mind that so innocent a thing as a cockade or a ribbon could be an illegal thing." Construing this section, and applying the other section under which we are asked to act to this section, I cannot see that we can draw a distinction between the one and the other.

I confess that to me personally this is a matter of regret. I cannot but feel great regret that all the expense of the election, and the expense of this inquiry, I will not say should be thrown away, but that it should have been misspent by reason of what has occurred. But, on the other hand, I can have no doubt that the duty of this Court is to uphold the plain and clear directions of the law, and this decision will, I trust, be useful on future occasions in preventing the use of anything which may, as a mark of distinction, continue that spirit of hostility which the Legislature intends to prevent.

One other question only we have to deal with; namely, that of the costs of this trial. After careful consideration, we think this is a case in which the Petitioners are entitled, in so far as they have succeeded on this particular point, and, indeed, upon all the points that are included in the list as to which the Respondent has asked for relief, to their costs; and in so far as that goes, the costs will be awarded to the Petitioners. With regard to the other costs, we do not feel that such a case has been to any extent established as would entitle them to their costs. Therefore, there will be no costs except in respect of those charges as to which relief has been asked for, and those will be the costs of the Petitioners.

Sir *Henry Hawkins*.] I should have been well content simply to express my concurrence in that which my Brother Pollock has said with regard to this case, but perhaps, inasmuch as two Judges are here assembled for the purpose of dealing with the matter, it may be more satisfactory that I should state my own view in a very few words.

Having listened with great attention to the whole of the evidence given in support of the charges of bribery and treating, and with equal attention to the evidence offered in contradiction, I have arrived at the conclusion that those charges are not satisfactorily established. I do not mean to express an opinion whether or not some persons before us deposed to that which they must have known to be contrary to the truth; for I am not here to cast unnecessary censure upon anybody; but I have always, whether in a civil or a criminal court, before acting upon evidence, asked myself these simple questions, Were the witnesses honest? Did they speak that which they believed they had seen and heard? Are their memories reliable and accurate? And unless I could answer all these questions affirmatively, I have felt I ought not to act upon the evidence to the prejudice of others. I think this practice a safe and sound one in dealing with evidence. With reference, therefore, to what my Brother Pollock has said as to these two first and main charges of bribery and treating, I entirely concur with him and I proceed now to deal with the other matters.

Now, from the first, the question how far the action of the Conservative Association could affect Mr. James has been one of considerable difficulty. The answer to it depends upon the peculiar circumstances of the case. Mr. Young cited Section 63 of the Corrupt and Illegal Practices Prevention Act, 1883, as defining what is meant by the term "candidate," He says that the expression "candidate" in the Act, unless the context otherwise requires, means any person elected to serve in Parliament at such election, and

and any person who is nominated as a candidate at such election." I do not think that that definition will guide us in the consideration which arises here, viz., whether Mr. James would or would not be responsible for the acts of treating and bribery if they had been established in point of fact. I cannot help thinking that the period during which a candidate can be held responsible for the illegal and injudicious acts of his recognised supporters must be confined within reasonable limits. It would not be reasonable to say that a man who contemplates in the year 1892 becoming a candidate in the year 1896, could not legally employ a person to do for him a variety of acts to ingratiate him with those whose votes and suffrages he intended to seek in some future year. Upon the present occasion, I think, the limit of time to which we ought fairly to apply our minds is a period commencing from the time when it was first known that Mr. James announced his intention to present himself as a candidate for election at the next ensuing election. Now, in the spring of this present year it was very well known, at all events all reasonable people suspected and believed that a Dissolution would take place in the course of the summer, and I find in the extracts from the newspapers which have been handed up, that Mr. James himself, in the month of February, expressed himself to this effect, that "the election had induced a good deal of fresh interest in their cause." He spoke of 24 committees, and said he desired to "see those committees made larger." Then he goes on to say, that "he thought they might take it for granted that this was the last Session of the present Parliament, and the Government would carry on their good work up to the last day of their existence. They had asked him to fight their battle;" and he went on to say that he consented to do so. "As for himself," he said, "he would address a meeting in each of the wards, and they should not ask him to do anything reasonable without complying." "The work would not be done by attending meetings, but by downright hard work canvassing. Then every extra man on the committee, or persuaded that a vote for him would be a political benefit to him, was a distinct gain, and to those things they must direct attention." He concluded by saying that "he asked all workers to remember that he was fighting their battle as much as they were fighting his. He had nothing to gain, and was fighting only for principle and country, and he appealed to them to fight heartily, and never relax their efforts until the contest was over." There is another meeting, I think, on the 27th of February, at which he stated that "this was the first of a series of meetings in anticipation and preparation for the coming election. It could not be very far off, and he thought they might assume, as a matter of fact, that it would be this year." Then he says this: "If they believed him worthy to represent them in Parliament then they would elect him. He would like it amazingly, but it would not be done by saying so. If such were their opinions they would do it, if they set themselves to work with determination and endeavoured to impress on every one they came across in the workshop, their neighbours, and in the streets, the great need there was for work." I see that the meeting concluded as one might have expected it would, with applause, everybody expressing goodwill and good wishes for Mr. James.

Now there is no doubt that from February down to the month of July these ward meetings were carried on in the way we have heard (I am putting aside the question of bribery and treating) in the various places that have been mentioned; and it is difficult really to see how it could be said that the Conservative Association, at all events, were not during that period acting for and on behalf of Mr. James. In saying that, I do not intend to say that they were acting as his expressly appointed agents, and that *everything* that they did was to be considered as done particularly on his behalf, and independently of their zeal for the Conservative cause; yet, nevertheless, there is no doubt at all that everyone of their meetings was held with a view to do what could be done to ensure his election; and I do not think that anybody who attended those meetings and listened to the two speeches, extracts of which I have read, could come to any other conclusion than that they were requested and expected to exert themselves for the purpose of returning Mr. James; and that was done, I do not say everything that was done by the Conservative Association, but the things which more particularly appertained to his election, I think afford evidence at all events of a very cogent character, that in most or many of these things they must be taken to have acted as his agents, and I cannot think that the period of candidature or the period of agency is to be limited either by the date of the issuing of the writ or the day of nomination; but I think that when an election is contemplated as probable in the course of a few months, and it is well recognised that to secure the election of a particular candidate active steps must be taken and every exertion made at once to secure that object; it cannot be reasonably said that there can be no agency to take such steps, or make such exertion until the immediate approach of the election by the issuing of the writ.

It is not necessary for me to say what I should have found on this particular question of the agency of the Conservative Association had the acts of treating and bribery been established. I only desire to express my opinion that agency is not confined within any precise and definite period, but that the commencement of agency must be determined in

each case by the particular circumstances of that case. I have no more to say upon that point.

Now with regard to the practices admitted to be illegal practices, for which Mr. James is responsible, one question, and one question only, as it seems to me, practically arises, and that is, Is the Respondent entitled to the relief which he seeks? In my opinion he is not. I do not wish to occupy time by again repeating all that my Brother Pollock has said by discussing each of these various charges, but there are one or two matters to which I must call attention.

In the first place, the duty of an election agent is very simple, so far as it is necessary for me to refer to it. Section 28, Sub-section 1, enacts, "Except as permitted by or in pursuance of this Act, no payment and no advance or deposit shall be made by a candidate at an election, or by any agent on behalf of the candidate, or by any other person at any time, whether before, during, or after such election, in respect of any expenses incurred on account of or in respect of the conduct or management of such election, otherwise than by or through the election agent of the candidate, whether acting in person or by a sub-agent." Then Sub-section 2 enacts, A person who makes any payment, advance, or deposit in contravention of this section, or pays in contravention of this section any money so provided as aforesaid, shall be guilty of an illegal practice."

I go back now to an earlier Section for the purpose of dealing with the chief illegal practice relied upon by the Petitioners, passing over, without comment, the five or six other matters which have been alluded to, except to say that, if they had stood alone, there are one or more of them in respect of which it is very probable I should have found ground for saying that they were owing to mere inadvertence. I particularly allude to the little leaflet or circular to which the printer's name was not attached; that I feel sure was the result of pure accident, unworthy to be treated seriously as an illegal practice. The grave matter, however, which I cannot ascribe to mere inadvertenee, is the infringement by the payment for hat cards of the 16th and 13th Sections of the Corrupt Practices Act, 1883. Now the 16th Section forbids certain payments in these words: "No payment or contract for payment shall, for the purpose of promoting or procuring the election of a candidate at any election be made on account of bands of music, torches, flags, banners, cockades, ribbons, or other marks of distinction." The 13th Section enacts that, "Where a person knowingly provides money for any payment which is contrary to the provisions of this Act," he "shall be guilty of illegal payment," and consequently of an illegal practice. Here the particular cards have been before us; everbody knows now the character of them. They are cards bearing at the top of them a portrait of Mr. James, and there is some little inscription upon them, "Play up Swifts." There is no doubt at all that they were intended to be worn, and they were in fact worn in the hat of many of the electors, partizans of Mr. James, on the day of the election. The cost of these cards was included by the election agent in his accounts. Mr. Victor James (I must say to his credit) most frankly and candidly told us that he knew they had been so used.

That these cards were "marks of distinction" I cannot entertain a doubt; they were worn to mark the partizanship of the wearer with the candidate whose portrait was depicted upon them, and to invite and enlist others to join in the same cause. In truth, they were intended to serve the purposes of cockades, and the only real difference between the cards and cockades is that cockades were worn on or above the level of the crown of the hat, whereas the cards were worn in the hat band. Worn as cockades are worn it would be difficult to say they were not actually cockades; at least they were marks of distinction. Mr. Victor James said he thought there was no harm in them. I believe him when he says so; but why did he think so? Simply because he had not applied his intelligence to the plain provisions of the Act of Parliament, otherwise I am perfectly certain that he would have said, "They do not go into these accounts;" but he did not read the Act; he neglected to do that, and passed the accounts without really making any inquiry about them at all. There were 6,000 cards paid for, many of which had been used during the election, in flagrant disobedience of the law. Mr. Victor James told us that he had, before he made his return, submitted the accounts to his father, who evidently saw no harm in them; but that again was simply because he had not made himself acquainted with the law. In this state of things we were urged to relieve Mr. James from the consequences of these illegal payments on the ground of inadvertence, and we were referred to two Sections under which it was said we might in our discretion do so: first, the 22nd, which enacts, "Where upon the trial of an Election Petition respecting an Election for a County or Borough, the Election Court report that a Candidate at such Election has been guilty, by his Agents, of the offence of treating and undue influence, and illegal practice, or of any such offences, in reference to such Election, and the Election Court further report that the Candidate has proved to the Court (*a*) that no corrupt or illegal practice was committed at such Election by the Candidate or his Election Agent, and the offences mentioned in the said Report were committed contrary to the orders, and without the sanction or connivance of such Candidate or his Election Agent; and (*b*), That such Candidate and his Election Agent took all reasonable means for preventing the commission of corrupt and illegal practices

at

at such election, and (*c*) That the offences mentioned in the said report were of a trivial character," and so on, "then the election of such Candidate shall not by reason of the offences mentioned in such report be void, nor shall the Candidate be subject to any incapacity under this Act."

I confess it seems to me that under none of those grounds could it be said that Mr. James is entitled to relief. First of all, it certainly was not proved, or attempted to be proved, that these hat cards were used contrary to the orders, and, without the sanction or connivance of the candidate or his election agent. I say that advisedly, because Mr. James himself in the box did not say that he had forbidden the use of those cards, though he did say he had given no such orders for their use, and had taken it for granted that all would go right; and, moreover, when the payments came to be made, they were directly sanctioned by the election agent, who passed them in his account. Then, did the election agent or Mr. James take reasonable means to prevent the commission of illegal practices? I do not find any evidence at all that they took any means to prevent these cards being worn or used or paid for, and certainly, when I regard the number of these cards which were used, and bought with the view of being used for the purpose I have mentioned, it is impossible to come to the conclusion that they were of a "*trivial* character." Now, I take the next Section upon which we were asked to relieve Mr. James, the 23rd, "Where, on application made, it is shown to the High Court, or to an Election Court, by such evidence as seems to the Court sufficient, that any act or omission of a candidate at any election, or of his election agent, or of any other agent or person, would, by reason of being a payment, engagement, employment, or contract in contravention of this Act, or being the payment of a sum or the incurring of expense in excess of any maximum amount allowed by this Act," and so on, "be, but for this Section, an illegal practice, payment, employment or hiring, and that such act or omission arose from inadvertence, or from accidental miscalculation, or from some other reasonable cause of a like nature, and in any case did not arise from any want of good faith," the Court may relieve him from the consequences of his illegal act. I think it right to say that nobody imputes want of good faith either to Mr. James or his election agent; on the contrary, I am quite satisfied, from the way in which they gave their testimony, that no such imputation could fairly be cast upon them, and certainly none was made by Mr. Pope in the course of his address; want of good faith was not even suggested. But why were these things paid for? Why inserted in the accounts? Not because either the payment or introduction into the accounts was due to mere accident, nor because they were inadvertently made or introduced, for the making and introduction of them were intentional, and the most that could be said was that all that was done was done in ignorance that it was illegal. Nobody could call that "inadvertence" within the meaning of this Act of Parliament. I would further add that even if the word "inadvertence" could be construed as we were asked to construe it, for myself I should hesitate long before I should feel justified, in the exercise of my discretion, in applying relief to a case like the present.

For this illegal practice relating to the hat-cards, from which the Candidate has not been relieved, I think this Election must be declared void.

With regard to costs, I have nothing whatever to say upon the subject except that I thoroughly agree with the Judgment my Brother Pollock has given upon them.

Mr. *Gresham Wells.*] Will your Lordships make any order with respect to defraying the expenses of the Public Prosecutor? Your Lordships are aware that it is sometimes done.

Baron *Pollock.*] I do not think in this case we ought to make any order.

Mr. *Gresham Wells.*] I thought your Lordships would probably take that view.

Mr. *Alfred Young.*] Will your Lordships allow me to draw your attention first of all to Section 11 of the Act, Sub-section B. (it is at page 595 of Rogers on Elections). I presume your Lordships' report will be that.

Baron *Pollock.*] Yes, the Report will be, first, that no corrupt practice has been proved to have been committed, but that an illegal practice has been committed; then, secondly, the name of the person will be given; and then, thirdly, that corrupt practices have not, nor is there "reason to believe that corrupt practices have, extensively prevailed."

Mr. *Alfred Young.*] I draw your Lordships' attention specially to Sub-section (b) of the 11th Section; it is the last division of it in fact: "If the report is that a Candidate at such Election has been guilty by his Agents of any illegal practice," and so on. I presume your Lordships' report will be limited to the Election Agent.

Baron *Pollock.*] Yes.

Mr. *Alfred Young.*] I have another application to make with reference to him under Section 59, Sub-section 1, for a certificate of indemnity?

Baron *Pollock.*] Yes; he will have a certificate.

Sir *Henry Hawkins.*] You ask for a certificate of indemnity for both the Election Agent and the printer?

Mr. *Alfred Young.*] Yes; I do not appear for the printer; perhaps it is only fair to remind your Lordship of him.

Baron *Pollock.*] Mr. Robinson will be included certainly. Is a certificate wanted for Griffin?

Mr. *Alfred Young.*] I am not able to say at the moment.

Mr. *Pope.*] I should not object.

Mr. *Alfred Young.*] If anything of the kind is wanted, we will notify the Registrar.

THE CITY OF WORCESTER ELECTION.

JUDGMENT delivered by Baron *Pollock* and Mr. Justice *Wills* on the TRIAL of the ELECTION PETITION for the City of *Worcester*. on Saturday, 3rd December 1892.

GLAZZARD and ANOTHER - - - - - Petitioners.
ALLSOPP - - - - - - - - Respondent.

Baron *Pollock.*] Some evidence was taken yesterday in the presence of our Registrar; the evidence of Mr. Rice, who is ill, and unable to come here. That evidence had better be read. I suppose both sides are satisfied with the medical certificate as to the Witness's illness.

Mr. *Bosanquet.*] Yes, my Lord.

Mr. *Pope.*] And neither of us propose to make any comment on it, of any sort o kind.

Baron *Pollock.*] The Registrar will read the evidence.

The Registrar read the evidence, as follows. *Vide* evidence on Commission :—

Baron *Pollock.*] Before my learned Brother and myself proceed to deliver the Judgment of the Court I wish to make one remark, and I am sure it is one which will be attended to, and abided by. There was, the other day, perhaps not unnaturally, considerable applause and expression of feeling, on the part of those who were present. I desire to say that I hope nothing of that kind will occur again, because nothing more tends to interfere with the due administration of justice, and to show that those who are present in Court do not appreciate the character of the tribunal, than when that sort of thing takes place. And in this city, I am quite sure, it is enough for me to make that remark to find that nothing of the kind will take place again.

Now, having heard all the evidence, and the observations of the learned Counsel, from which, certainly, my Brother and myself have received considerable assistance, it becomes our duty to deliver what is the Judgment of this Court. The present Petition is one which, remembering the lapse of time that has occurred since the election took place, and the opportunity that has been afforded of collecting and of sifting and examining the evidence which could be brought in support of it, is a very remarkable one. It is not only remarkable, but it is also one of great gravity, not only because of the number of charges that are made, but also because of their importance as charging matters which, if they could have been proved at all in proportion to the number of the charges, might well have led this Court to consider whether there was not such general prevalence of corrupt and illegal practices as to make the election void; not only so, but if the election had been declared void on that ground, grave and costly as would have been the result to the sitting Member, and those who assisted him in the election, the disgrace and discredit brought upon the city would have been far greater still. And administering the law, as we do, under these modern Statutes, I can never forget that the sort of issue that we are trying is not one merely between the sitting Member and those who oppose him in politics, but when such charges as these are made it is the whole of the electoral body, and a large number even of the inhabitants beyond, who are upon their trial, the issue then being whether they are persons of honesty and probity, or whether they are persons who bring to bear corrupt and illegal practices for the purpose of carrying out some particular view in Parliament at the expense of their own shame and degradation.

In the present case I am glad to think that we have not come to any such conclusion as inculpates the voters of this city. Indeed we could not possibly have come to such a conclusion, because although there are in the original Particulars, delivered in this Case as many as 147 cases of bribery with money, 93 cases of bribery with drink, 28 cases of illegal employment, and 63 cases of general treating charged, nothing approaching a case of general corruption, or illegality to my mind has been proved. Therefore this Court is able, and certainly will certify to the Speaker of the House of Commons, that there is no reason to believe either that corrupt or illegal practices have extensively prevailed.

It remains then to consider what is a very different question, whether any of these alleged corrupt practices, however small they might be in number, have been so brought home to the sitting Member or his agents as to induce this Court to say that the election thereby should be avoided. That, I say, is a very different question. Again it is remarkable, looking at the time and opportunity that has been given to the Petitioners, that

that out of these 147 cases of bribery by money, and 93 by drink, such a very small number should have been brought forward, and that the evidence tendered in support of them should have been of so very slender a description. I would not have it supposed for a moment that this Court, remembering the character of charges of this kind, is not alive to the fact, that although they are charges of a serious nature, every act which is shown to be done by the agents for the successful candidate must be looked upon with a very careful, one might almost say with a suspicious eye, because the transactions between the agents and the voters at the period of elections are of a peculiar character. They demand that great care and great discrimination should be exercised before they can be passed by in a manner in which other and more ordinary transactions between man and man could be treated. But on the other hand, we cannot forget that whatever may be the suspicious character of some of the events that are brought to our attention, and the charges that are made, although they may be made merely for the purpose of unseating a Member, are charges of a criminal character, which bring disgrace upon those who are found guilty of them, therefore those charges must be strictly proved. It is not a matter of mere surmise or suspicion; and I can only say, without going into the different issues with regard to these charges which were brought before us, or weighing in the balance with any nicety, the credit of the witnesses who were examined on both sides, that on the present occasion to my mind there is not only no strict proof, even on the case of the Petitioners, of those charges, but weighing the evidence we have received now upon both sides, I have no doubt whatever in saying that the evidence in support of the charges falls far short of that which I should require in this or in any other Court before I could hold that such charges were established. I do not in saying this wish it to be supposed that the Court has not paid every attention, even to the slightest matter, with regard to the conduct of some persons who have been more or less connected with the election. These remarks would perhaps apply more particularly to the questions of treating in the public-houses. Everybody who knows anything, not only of elections, but of the sort of spirit and feeling which goes on upon any occasion of interest in a large town must be painfully aware of the fact that publicans and others, who are in the habit of frequenting their houses will sometimes do that which is not only bad for themselves, and bad as an example to others, but which may lead to a considerable suspicion, if not in some cases actual proof of ill-conduct in the way of drinking and giving drink, and of course sometimes with illegal intent, towards influencing the minds of those to whom the drink is given. That something of that kind took place at the time of the election, there can be no manner of doubt; but to say that upon any occasion that was proved in this case to have been done with a corrupt intention, and still more to say, that anything like agency was proved on the part of these persons who so did misconduct themselves, is, I think, entirely out of the question. Therefore I dismiss that part of the case and say no more upon it.

There is one case of general treating, and only one, which made my mind pause at all, but that case belongs to a different category, and I shall have occasion to allude to it presently when I come to deal with the question of the Conservative Association and other bodies of people, who are said, during the election, by treating or other conduct of a like kind, to have attempted to exercise undue influence on the minds of the voters. Now it is impossible not to notice, as with all things in the history of a country, that the mode and manner of arriving at certain objects changes from time to time, partly owing to a general change of manner, and partly owing to a stricter rule being required by Act of Parliament in the conduct of an election, that which now has the greatest influence, at any rate, in an election for a town or borough, is the influence that is used by what are called political associations, and with regard to those I only desire to say, that although every piece of conduct on their part must be narrowly and cautiously watched, I for one should wish it to be distinctly understood that if there be a political association upon the one side or upon the other, whose character is permanent—who from month to month and from year to year are industrious in watching the register, correcting it, influencing people to get their names put upon the register, and are holding meetings and gatherings for that purpose, it is not to be too hastily assumed that because an election takes place at some particular period, every act which is done by the association, although it may be perhaps necessary in the furtherance of the election, makes that association, or the different members of it, necessarily agents for the candidate; or in other words, that although the acts of the members of such an association may result in their becoming, from the very necessity of the case, agents of a candidate those acts which are otherwise innocent, and which would be done whether there was an election or not, do not necessarily become criminal because their indirect effect may be to extend beyond what was the original intention and object which prompted them. It is not because an election takes place that a political association should hold its hand from going on in its steady course with regard to the register and other matters, but at the same time no doubt this modern form of organisation must be, and one might say ought to be, very powerful in the arrangement and the encouragement of a constituency to take any particular view with regard to an election that is coming forward, and the moment you see that the Candidate or his Agent adopt either individually or collectively the work that is done by that association, in such a manner as to benefit by its agency *quo ad* the election, something beyond mere political organisation,

organisation, then I should look upon this sort of organisation with very grave suspicion indeed, and I should be the very first to say that agency had been proved. In the present case I think no such agency has been proved. I think, with one exception, all that has been done is beyond suspicion; but to say that a gentleman, because he becomes a candidate for a constituency is thereupon to withdraw his subscription to such an association and have no connection with it, would be puerile, it would be to suppose a state of things that could not exist, and indeed it would be to my mind to interfere with a course which is constitutional and proper if it be not abused.

Now there is only one matter which I wish to mention, which I have already alluded to, as to that, and that is with regard to the conduct of Mr. Bowen. His was the only case in which, to my mind, any doubt whatever could be entertained as to whether he, as a member of the Conservative Association, was an agent of the Candidate, and being an agent, whether by treating he was guilty of any corrupt practice of which we ought to take notice. Mr. Bowen is a gentleman of a very liberal mind. Whatever may have been his political principles he had a habit, which I hope is not uncommon among mankind, of sharing his enjoyments of life with other people. He preferred, instead of consuming himself, or amongst his family, all the game and the animals that came under his gun or his rod, to distribute them somewhat widely through the district in which he lived. He appears, as far as that is concerned, to have done that through the minister of the parish whose politics might, or might not be the same as his own, and he would give them most certainly to persons of both sides of politics. But he also had a habit of attending meetings, sometimes for the purpose of cricket, quoits, fishing, and other amenities, which make life more happy; and he certainly had a habit in common with others, when he was in the chair at those meetings, of standing drink towards the end of the evening, in a manner which, if there were no question of politics whatever, and it were not done to excess, so as to lead to inebriety, could not be found fault with. But when there comes a time when these meetings are political, as meetings of the Conservative Association, and there is an election pending, certainly a person in Mr. Bowen's position should be extremely careful in his conduct. Having said that I wish to say no more, because though, if I had found that corruption was proved I should have held that agency was proved, I think in this case, though there may not have been that prudence and wisdom that there ought to have been at such a time and under such circumstances, I certainly myself cannot find that what Mr. Bowen did, can be called a corrupt practice.

With regard to all the other matters that have been brought forward, I cannot myself, having carefully considered the evidence, and especially seeing the manner and demeanour of the witnesses in the box, have any doubt whatever that the case on the part of the Petitioners has not been proved, and I cannot but regret that such a very large number of charges should have been put forward and so very great an expense been incurred to produce a result, which shows that with a little more forethought, a little more consideration, and the holding in an even balance the minds of those who suggested it and carried it out, this Petition might have been very well spared.

The result is, that we decide the election was good, and that the costs of this Petition must be paid by the Petitioners.

Mr. Justice *Wills.*] The Petition in this case charges nearly everything which can avoid an election, short of personal bribery, and corrupt and illegal practices on the part of the sitting Member and his election agent.

The particulars enumerate from 250 to 300 instances of such misconduct. The exact number I cannot give; inasmuch as some of them figure in two places—21 of such instances were excluded on the ground that the Particulars were insufficient. We are both of us disposed to be liberal in admitting proper amendments of Particulars, but it was apparent that in these instances the names of twenty-one canvassers have been inserted, not because anything specific could be alleged to have been done by them, but because it was thought possible it might turn out if they were cross-examined, that some malpractice had been committed by one or more of them. To deliver Particulars which contain nothing but the name of the canvasser, and the character of the offence suggested, and leave everything else in blank, and to attempt under them to fish out some possible materials from which the blanks may be filled up, is an abuse of procedure, and would turn an Election Petition into a commission to inquire into corrupt practices.

The remaining cases (from 230 to 280 in number), presented no such difficulty, and the Petitioner has been allowed to travel into his further particulars, of which four sets (comprehending thirty-three items) have been delivered. Out of all this large number no attempt has been made to establish more than about one-sixth or one-seventh. I agree with Mr. Pope that such a course is an abuse, and a great abuse, of the opportunities afforded by an Election Petition. The Petition was presented in August, the Particulars were delivered on the 18th November; the Respondent had ten days (of which two were Sundays), in which to examine into about 200 or 250 separate cases, five-sixths of his labour has been thrown away, and his attention has been distracted from inquiries really material by the necessity of being in a position to answer all the charges. The expense must have been enormous, but that is not in such a case perhaps the worst

of the hardship, and it is difficult to resist a suspicion that the attention of his advisers was purposely distracted from the matters that he really had to answer, by the introduction of all this mass of irrelevant matter.

The Petition commences with an allegation of general corruption, such as would avoid the election at Common Law. The materials upon which an allegation is based, the truth of which ought to lead to the disfranchisement of the borough, are singularly insufficient to support the charge. They come to this, that the National Conservative League has a number of lodges which meet at various times. Somewhere or other in the city there is a meeting of a lodge about once a week. How many lodges there are or how often each lodge meets, or how many members constitute the aggregate of the Worcester branch of the League, we have not been told. Mr. Bosanquet asked a great many questions about the League which threw very little light upon the questions at issue; but these matters which would have had a bearing had the members of the League been considerable in reference to the size of the constituency were not gone into, and the reasonable inference is, that it is not a large body, and that Mr. Matthews' description of it as of small local importance is correct. It seems that a practice, which to me appears a very bad one, has prevailed, by which the president or vice-president of the evening has paid at the conclusion of the meeting for drinks round. This matter will have to be mentioned again with regard to the allegations of treating by Mr. E. Harrison Bowen. For the present purpose, this is all that need be mentioned. It seems also that there was a Conservative garden party, at which not a suspicion has been raised that any single person received any refreshment at any one else's cost, and that the chair at that meeting was taken by the same Mr. Bowen just mentioned, a gathering at which no one is shown even to have made a political speech or a speech of any kind. It seems that the same Mr. Bowen has been liberal in the distribution of meat, rabbits, and the like, at Christmas, which he has done for 11 years past through the clergyman of the parish to persons in need, irrespective of their politics, and it seems that Mr. Allsopp has been a liberal, though not an extravagant contributor to charities of a somewhat similar kind, and that one of his supporters, a local magistrate, Mr. Winwood, who was undoubtedly one of Mr. Allsopp's agents in this election, had the imprudence and bad taste in a speech delivered on the 29th June to refer to the fact that Mr. Allsopp had given in the previous winter 100 *l.* to the poor as a reason for supporting him at the poll. Besides these matters, a few instances of treating are alleged to have taken place at three or four public-houses. With the exception of some refreshment paid for by Mr. E. H. Bowen, at a supper of an anglers' club, and another at a meeting of a quoit club at the "Black Horse" which, when all the circumstances are considered, are simply absurd as cases of treating; a payment of 3 *l.* said to have been made for purposes of treating by Mr. John Stallard, which is disproved to my entire satisfaction; and a few instances in which there is evidence, I do not say proof, of some small bribes, this is really the whole foundation upon which the charge of wholesale corruption is based, corruption alleged to have pervaded the borough so as to make the large majority of 813 by which the sitting Member was returned, no true index of the deliberate judgment of the constituency. So stated, the case answers itself.

I come now to the specific matters alleged as instances of bribery and treating.

As a general rule, each case has been answered by calling the persons, or most of the persons incriminated, or said to have been present, and, with some exceptions, it is only right to say that the witnesses for the Respondent gave their evidence in a much more creditable fashion than the witnesses for the Petitioners, and either because I think them really and satisfactorily answered, or because the evidence on the one side or the other is so far evenly balanced that it is quite impossible to say that the charges of bribery or treating have been established to my satisfaction; I dismiss the cases of Fincher, Adams, and Jones (Particulars Nos. 6–8), William Smith (No. 9), the cases at the "Bee-hive" Inn (Nos. 10–16), those of Beaman and Elt (Nos. 17–18) those at the "Wheelrights' Arms" (Nos. 19–26), those in which Mr. Andrews was sought to be inculpated (Nos. 28–30), those of Coyle (No. 47), and John Ford (No. 57), those alleged at, and in connection with the "Fountain" Inn (Nos. 108 and 109), a group of cases numbered 141–147, those at the "Alma" Inn (Nos. 31 and 34), the cases connected with Josiah Rice (Nos. 35, 36, 92, and 93), and those of Adam Luccock (No. 148). No election could stand if a Member were liable to be unseated upon the evidence upon which these cases rest; and I feel no kind of hesitation as to what my judgment in respect of them ought to be.

One other case I must refer to and dismiss, and I mention it only to say that it seems to me quite wonderful that any person could suppose that the case of Mr. George Taylor (No. 114) could be treated seriously by any Tribunal.

There remain two groups of cases which deserve more serious attention, the treating of voters by Edward Harrison Bowen at the meetings of the lodges of the National Conservative League, and the three cases of bribery attributed to Samuel Bowen (Nos. 1–5).

With regard to Mr. E. H. Bowen two cases relied upon as instances of specific treating with reference to the election are those relating to the supper at the angler's club, and the meeting of the quoit club at the "Black Horse." I have already expressed my opinion of them. No man is bound to abstain from

from harmless (especially if they are, so far as he is concerned, customary) hospitalities, because an election is pending, and the so-called treating by Mr. Bowen at the two suppers in question were of that character, and the attempt to convert them into a corrupt practice shows to what desperate straits the Petitioners were driven on this part of the case, and with what jaundiced eyes their advisers had looked upon everything done by the opposite side. But the regular practice of giving drinks to the persons present at the meetings of the National Conservative League stands upon a very different ground. It is objectionable, demoralising, and dangerous to the seat. It would have afforded an excellent substratum to any serious or even doubtful case of malpractice on the part of Mr. Bowen. If persisted in it will make Mr. Bowen, and others who indulge in it, marked men in these matters, and men whom an honourable candidate will be afraid to have anything to do with, will destroy their political usefulness, and will truly make their organisation, as Mr. Matthews said (though in a different sense from that in which I make the observation), "a source of weakness rather than strength." Had there been evidence of any specific case of the sort since the active preparations for the election began, Mr. Allsopp's seat might well have been endangered, especially if it had been shown that he was aware of the practice, of which there is not the smallest evidence, and which I do not see any ground for suspecting. Such practices must raise doubts of the purity, from the election point of view, of those who indulge in them, and are calculated to take off the grace of even their good-natured Christmas charities, and to raise a suspicion, hardly uncharitable, that less creditable motives are at the bottom even of the gifts distributed (like those confided to the clergyman of the parish) through the most unobjectionable channels. I deem it my duty to say so much, for I should be sorry to have it imagined that the Court was not alive to the fact that there may be a good deal that is not really attractive behind an appearance of effusive candour and boisterous bon-homie. I deem it to be the more necessary to say it because Mr. Bosanquet attempted to discount the acquittal which, on this part of the case, he must have foreseen by suggesting that it would amount to an endorsement by us of the propriety of the practices in question, and a reversal of the principles adopted by the Court in dealing with the Hexham case the other day. Mr. Bosanquet availed himself of a common device of advocacy which I desire in this instance to rate at its true value. If he had been on the other side no man would have been more keenly alive to the fact that there is not the slightest parallelism between that case and this, and that our judgment here in favour of the Sitting Member does not imply so much as a doubt of the propriety of the decision given by my Brothers Cave and Williams.

I come now to much the most serious case with which the Respondent has had to deal, that of the conduct of Samuel Bowen (Particulars 1-5.) The case suggested was that he had procured premises with a back entrance or exit for the purpose of passing voters through, and getting them away unobserved after bribing them. Seeing that the house in question was exactly opposite the Board School, where the polling was going on, one would have supposed that if there was anything in the charge there would have been no difficulty in showing that voters in some sort of number had been seen entering or leaving the house. The only evidence (except an admission by Bowen that others passed through the house) is confined to the cases of three men, Stocks, Groves, and John Matthews. There was a great crowd about the polling place, and it does not seem in itself unnatural that some few people should have been glad to get out of the crowd and into a back street by a convenient passage. Two of the three men lived either in the court into which the back premises opened, or close by. The room was very convenient for the honest purposes of a man who had to bring others to the poll. Of course all this may simply have made the place convenient for use as what is called in election slang a "bucket shop," but I never yet heard of a case where the place was really of that character, and yet only such very slender evidence was forthcoming. The case as to Groves and Matthews depends upon the evidence of Groves, which is contradicted upon very material points by Charles, of whom my note, made at the time, is that he was one of the most respectable in appearance and manner of all the witnesses called, and by Matthews. Matthews's evidence is met by evidence of some statements he is said to have made to two of his fellow-workmen, but I believe Charles at any rate; and believing him, I cannot possibly act upon Groves's testimony. I may add that Matthews made a more favourable impression upon me than any of the witnesses who contradicted him; and, in short, I do not believe Groves's story. The case, therefore, apart from what I am going to say about Bowen, rests upon Stocks's evidence. It did not impress me much at the time, and it would be, I think, monstrous to upset an election where all the other charges have failed upon the unsupported testimony of Stocks.

The accusation, however, derives a certain colour from Samuel Bowen himself. I should be sorry, it would be mischievous even, if it were supposed that I believed a word that Samuel Bowen said only because he has said it. He gave me the impression that he would not have any particular objection to bribery, or treating, or any other matter of the like sort. He is the sort of man who inflicts untold mischief, loss, and discredit upon those who employ him at election times, and the fact of his employment is by far the worst thing that has, in my opinion, been brought home to those responsible for the conduct of this election. But would it be safe or right, because the man is of a low stamp, and because at times his conduct in the witness-box satisfied me that I could not

rely upon his evidence, to avoid an election otherwise pure. It is difficult with such a man when he puts into his own mouth such words as, "You'll perhaps get some more coal bye-and-bye," to know whether he is doing more than uttering what he thinks to he a smart repartee. I feel the same sort of distrust of his admissions as I do of the rest of his evidence, and one must be careful not to forget in zeal for electoral purity, that the candidate chosen by the constituency has a right to his seat, and that the constituency have a right that he should keep his seat unless an act of malpractice by himself or one of his agents is really proved to the satisfaction of the Court. It is not enough to feel some suspicions, and in a case like the present, where the Member's own conduct is not impeached, and where the inquiry has satisfied me that the irregularities (if there really were any such amongst the numerous cases in which proof has failed) were on the smallest scale, and committed by the lowest order of the Member's supporters. I think it would be a great injustice to unseat him because in one instance the man incriminated is of a low type, and quite capable of bribing, if he had money supplied to him to bribe with, and because I put little faith in the witness who asserts, and still less in the witness who denies the bribery. To rest in doubt is not a habit of mind to be encouraged; it promotes mental laziness, and mental laziness is very apt to descend into moral cowardice. It is one against which I frequently warn juries, but, after all said and done, doubt is sometimes the utmost approach to certainty that is attainable, and in the present case it is my state of mind, and I find this case not proved. If, after the experience of this trial, the Conservative or any other party choose again to avail themselves of the services of Mr. Samuel Bowen, they cannot complain if a different view should be taken of the evidence necessary to establish irregularities on his part, and moral as well as legal complicity on theirs.

I have, it will be observed, left so far the question of agency untouched. It would be sufficient to say that as the irregularities charged are not proved, it is unnecessary to deal with it. But there are some circumstances bearing upon it which it would not be right to leave without mention.

A great number of the canvass books have disappeared, including those which more particularly relate to the incriminated portions of the city. This disappearance has not been accounted for to my satisfaction. I wish to reduce the matter to its proper dimensions, as I think more has been put upon its back than it can properly bear. It was suggested that they might have shown, if produced, that persons alleged to have been bribed were what is sometimes called "waiters upon Providence." This suggestion, however, comes to very little indeed when one calls to mind that nearly all those alleged to have been bribed are said to have gone to the poll towards eight o'clock, or to have ostentatiously announced that they had not made up their minds. A more plausible suggestion is, that entries in particular handwritings might have indicated that the writers were entrusted with canvass books, which would have been strong evidence of agency. I doubt here also if any such process could have been successfully resorted to. All but one of those persons who have been before us whose agency has been contested, have been of a class whose handwriting is very unlikely to be known to many people or even easily capable of identification. The canvass books, as it seems, are ordinarily returned to the Conservative Association and kept by them for the purpose of helping in the registration. In this instance, the election was held on the 4th July. The whole of the work for revising the register had been already done, and very recently done, by the paid servants of the Association. It obviously must have been so, as the overseers have to make up their lists and print them by the 15th July; and the first part of the work of revising the registration must, I think, have been completed by giving whatever information it was desirable to communicate to the overseers before the 4th July. The enquiries of the registration agents would have been brought down to a period very shortly before then, so that it was very unlikely that on this particular occasion, and with the election taking place on the 4th July, any additional information of a reliable kind would be got from the canvass books. The registration agent was not shaken in his assertion that on this particular revision none of the canvass books were resorted to for the reasons above given. Not only books relating to the cases under investigation, but a very great many others were missing, so that there is much less difficulty than there would be in general in believing that they were really worthless to the party.

Still, one of the persons whose agency has been contested is Mr. E. H. Bowen, and probably his handwriting is well known to persons in the hostile camp: so that there is at all events some ground for attributing a motive for the disappearance of these books; and being dissatisfied with the evidence to account for their disappearance I should, had the question turned out material, have been disposed to throw that fact into the scale, and to be much more easily convinced than I otherwise should have been of the agency of himself and others who might have been by the books connected with the conduct of the election on behalf of the Respondent. As to Samuel Bowen, I think quite enough was admitted by him to throw the onus of disproving agency on the Respondent. No attempt has been made to disprove it, and the inference I draw is that he was an agent for election purposes.

I wish

I wish to say exactly what it is that excites my suspicion about these books. But for the admission by the Respondent's election agent and other witnesses that they are ordinarily made use of for the purposes of watching the registration, I should have thought very little of their disappearance. The information they contain as to removals, deaths, and the like, is I should have thought notoriously unreliable, and I could perfectly well have understood it had we been told that the practice was to destroy them at once, or after extracting from them any really useful information. I should have thought that, quite apart from any question of evidence on an election petition, it would be wise either to lock them up most carefully or to destroy them. Precautions against the possibility of their finding their way into the hands of the other party would seem to me quite natural and reasonable. But that is not the case made. The gentlemen who have been called before us say they were quite worthless and immaterial, and yet they admit that the common practice is to use them for registration purposes, and there were yet some weeks before the objections had to be sent in. They seem to me to know a great deal less about the history of these books after the polling day than would appear to be natural. I do not doubt the truth of what they have said as to their own want of knowledge. I do doubt exceedingly whether they could not have learned all about them, had they been so minded; and I am only shaken in my doubt by the fact that so very little was asked of them on this, which appears to me to be in this connection, the critical point. I wish to say thus much, because I do not desire the impression to get abroad that judges are simple-minded folk, without knowledge of men and manners, easily yielding to the seductions of "non mi recordo," "I really don't know," and "I only wish you had all the books which are missing."

A word or two in conclusion as to the manner in which the case of the Petitioners has been got up or presented. I do not repeat what I have said as to the intolerable hardship and injustice of embodying in the particulars, without any regard to the probability of success, of every piece of idle gossip floating about the city. But there is an aspect which to me is a very serious one of the presentation of petitions of this kind which rest ultimately upon one or two very doubtful instances of misconduct committed by people who have no immediate or direct connection with the candidate, but who stand on the border-line by which agency is separated from voluntary or independent action. Success in an election petition under such circumstances does no public good. If a respectable and honourable man is unseated for a solitary and casual shilling given by a person of whom he would, if he could have known what he was, have most thankfully disembarrassed himself, a principle sound in itself may be vindicated, but at such a cost of sympathy alienated from the assertion of electoral purity that surely more harm than good must be done; and one effect of success in cases bearing that character must be to restrict the number of candidates of the best class. What gentleman of high honour and of moderate means will not shrink from exposing himself to all this enormous expense, and to the possible shame of being unseated and disqualified for the seat, although in all substantial respects the election may have been above suspicion, and although the offence for which he is unseated may have been such that no care on his part could have prevented it.

In this case the Sitting Member has been put to enormous cost and anxiety on exceedingly slender and untrustworthy materials, and the Petition must be dismissed with costs.

Mr. *Morton Brown.*] I have to apply to your Lordships for an order that the Petitioners pay the costs of the Director of Public Prosecutions. I do that under the section to which I drew your Lordships' attention yesterday; section 43 of the Act of 1883, sub-section 8, which runs thus: "The costs incurred in defraying the expenses of the Director of Public Prosecutions under this section shall, in the first instance, be paid by Her Majesty's Treasury," and so on, "and if for any reasonable cause it seems just to the Court so to do, the Court shall order all or part of the said costs to be repaid to the Commissioners of Her Majesty's Treasury by the parties to the Petition or such of them as the Court may direct." My application is that the Petitioners shall be directed to pay the costs of the Director of Public Prosecutions. As your Lordships are aware, by the first sub-section of section 43, the Director of Public Prosecutions is to be represented at these trials, and after the concluding words of Mr. Justice Wills as to the slender grounds on which this Petition has been presented, I ask your Lordships to order that the costs of the Director of Public Prosecutions be paid by the Petitioners.

Baron *Pollock.*] Mr. Bosanquet, what do you say?

Mr. *Bosanquet.*] I do not know, my Lord, that I am called upon to argue the question of costs, but I suggest to your Lordships, if you look at this section, the meaning of it is that if cases are kept back by the Petitioners or the other side so that the Public Prosecutor incurs expense, or the Treasury incurs expense in bringing cases forward; in that case there is a ground for the costs being paid by the party who causes it. I do not propose to argue the question of costs. I leave it in your Lordships' hands.

Mr. *Morton Brown.*] In answer to my learned friend Mr. Bosanquet ——

Mr. *Bosanquet.*] It is not usual to argue a question of costs.

Mr. *Morton Brown.*] In answer to my learned friend Mr. Bosanquet, in the Stepney case in 1886, the Court there ordered the costs of the Director of Public Prosecutions to be paid on the ground that the Petition ought not to have been brought on the slender and frivolous charges which were then put forward.

Baron *Pollock.*] Counsel are aware that it is by no means a matter of course that in all cases the costs of the attendance of the counsel who represents the Public Prosecutor, should be paid by either party. That was the case the other day when I was sitting with my Brother Hawkins at Walsall. There there were grounds and reasons why we thought it unnecessary that the Public Prosecutor should attend, except in so far as he is required by the Act of Parliament on grounds of what one may call public policy to attend; but each case, of course, must depend upon its own particular circumstances, and I must say for myself, and I think my Brother Wills agrees with me, that in a case like the present, where from the very beginning a great mass of corruption was brought forward as corruption to be proved by those who presented the Petition, it certainly would have been extremely lax if the Public Prosecutor had not only not attended, but had not obtained all the information he could to give to his counsel with regard to the cases likely to come before the Court, and in a case like the present, certainly there have been one or two occasions in which it has been a question whether, if the evidence had been successful on the part of those who prosecuted the Petition, the Public Prosecutor ought not to have taken some steps. Under those circumstances I think the Court has to ask itself this plain question: Who is the occasion of these costs? I should say myself those who proposed to bring before the Court this case, and it is not because the case has failed that therefore the Public Prosecutor's position is altered. That any prosecution has become unnecessary does not arise out of any conduct of his or anybody else's except that the Petition has broken down.

Mr. *Bosanquet.*] I am sure my learned friend Mr. Morton Brown would wish me to correct him. The decision in the Stepney case was exactly the other way.

Mr. *Morton Brown.*] I was speaking from memory.

Mr. *Bosanquet*] There the Court did not consider that it was proper that the Public Prosecutor's costs should be paid by the Petitioner.

Mr. *Morton Brown.*] I beg your Lordships' pardon, I had not got the report before me.

Baron *Pollock.*] The words are, "The costs incurred in defraying the expenses of the Director of Public Prosecutions under this section, shall in the first instance be paid by Her Majesty's Treasury, and if for any reasonable cause it seems just to the Court so to do, the Court shall order all or any part of the said costs to be repaid to the Commissioners of Her Majesty's Treasury." I think it comes within that rule.

Mr. Justice *Wills.*] I quite agree with what my learned Brother has said, and I only wish to add that if in this case the question of agency had become really material, I am quite sure that directions would have been given to the Public Prosecutor to bring before us certain people whom I cannot name, but whom there would have been no difficulty in finding out, whom I should have desired to see upon that point, and whom neither party chose to bring before us.

Mr. *Pope.*] My Lords, I have received this morning a communication from Mr. Stallard which induces me to ask your Lordships to allow me to say one word only. I yesterday made some very strong observations upon what I thought to be the hardship which had been inflicted upon him as a professional man, in having his name not mentioned in the particulars, but subsequently introduced into the evidence in the case. Mr. Stallard desires me to acknowledge that he has no complaint whatever to make of want of professional courtesy on the part of the gentleman who has conducted the Petitioner's case, for although his name was not mentioned in the particulars, that gentleman did privately inform him that there were circumstances which would probably be disclosed which would make it desirable that he should be here in order to give an answer for himself. Therefore, he desires that so far as any charge of professional discourtesy is concerned, I should at once intimate that he has no such feeling, and I may say further, my Lords, that I am happy, after your Lordships' decision, to be the first to hold out the hand of peace to the other side in the hope of terminating all ill-feeling between the parties.

Mr. *Bosanqu t.*] I believe I am right in applying to your Lordships for a certificate of indemnity for those witnesses whom we have called, whose evidence might be used against them, and who have admitted practices for which they might be prosecuted.

Baron *Pollock.*] Yes.

Mr. *Bosanquet.*] They are Beaman, Stocks, and so on.

Baron *Pollock.*] You can give the names to us now.

Mr.

Mr. *Bosanquet.*] The names I have got down.

Baron *Pollock.*] There may be others.

Mr. *Bosanquet.*] Of course I do not mean to exclude any who may have made admissions. They are Robert Beaman, Thomas Stock, Alfred Groves, Charles Benjamin Adams, James Taylor, George Hewitt, and Adam Luccock. I think those are the witnesses I called who admitted being bribers. I do not know whether your Lordships are looking to see if it is necessary, but I can explain to your Lordships why it is necessary.

Baron *Pollock.*] It is necessary no doubt. The only doubt we have is whether we should grant them a certificate.

Mr. Justice *Wills.*] The words are, "If the witness answers truly all questions required by the Election Court to answer." Where one does not believe the witness it is very difficult to say that one ought to give a certificate.

Mr. *Bosanquet.*] I only thought it right to make the application. They are not my clients.

Mr. Justice *Wills.*] I should think they are in no real danger of prosecution. I certainly have said nothing to encourage one. It is not a case in which, in my judgment, a prosecution would be of any use or do any good. Such prosecutions fail in 99 cases out of 100.

Baron *Pollock.*] I quite agree with my brother Wills. I do not think we can give a certificate here. I also agree entirely in his expression of opinion as to the undesirableness of instituting a prosecution. I do not know whether the Public Prosecutor has anything to say.

Mr. *Morton Brown.*] I only wish to correct what I said about the Stepney case. As I said, I spoke from memory. My learned friend, Mr. McIntyre, has kindly handed to me O'Malley and Hardcastle's Reports.

Baron *Pollock.*] I thought the Stepney case came before the whole Court.

Mr. *Morton Brown.*] No, my Lord; it was the Kennington case I had in my mind, which was tried before Mr. Justice Field and Mr. Justice Day. There the costs were given to the Public Prosecutor. It was not the Stepney case.

Baron *Pollock.*] You were thinking of the nearness of the locality, and not the nearness of principle.

Mr. *Morton Brown.*] Yes, my Lord. Now I have one other application to make to your Lordships, and that is for a Bench warrant against the witness Higginbotham. Mr. Justice Wills, in his judgment, said that the charge alleged against Mr. John Stallard, of giving 3 *l.*, had been disproved to his entire satisfaction.

Mr. Justice *Wills.*] No, no; why should we be troubled about that?

Baron *Pollock.*] No.

Mr. Justice *Wills.*] Why should not the magistrates be applied to?

Baron *Pollock.*] I should desire to do the same as we have done before. I am afraid there are not very many people in Court who will remember it now, but in my early days at the Bar we could not call the Plaintiff or the Defendant for fear of prosecution. Power was then given to the Court, where it was thought that a Plaintiff or a Defendant had committed perjury, to issue a warrant against either the Plaintiff or the Defendant who appeared to have committed the perjury, but for myself I have never done it. You had better leave it I think, Mr. Brown. It is far better to proceed in the ordinary way.

Mr. *Morton Brown.*] I thought it right to make the application.

Mr. Justice *Wills.*] There is one very good reason for not doing it, and that is that in the great majority of cases where the judges do so interfere the man is acquitted, and it does not add to the dignity of the tribunal which committed him, and, in fact, does no good.

Mr. *Morton Brown.*] If your Lordship pleases.

ROCHESTER ELECTION.

JUDGMENT delivered by Mr. Justice *Cave* and Mr. Justice *Vaughan Williams* on the TRIAL of the ELECTION PETITION for *Rochester*, at the Guildhall, *Rochester*, on Saturday, 10th December 1892.

BARRY and VARRALL - - - - - - Petitioners.
DAVIES - - - - - - - - - - Respondent.

Mr. *Justice Cave.*] WE have now at the close of all the evidence which has been given on the one side and on the other to pronounce our decision; and before beginning to do so I should like to thank the learned Counsel on either side for the great assistance which they have rendered us in this matter.

Mr. Justice *Vaughan Williams.*] I wish to join in that.

Mr. Justice *Cave.*] The first class of cases is the class of bribery. There are ten charges of bribery made in the particulars, but except with regard to No. 2 either no evidence has been given or the Counsel for the Petitioners has withdrawn from them at one period or another of the case. With respect to No. 2, which was a case in which Calland and Chidley were charged with giving money to Charles Cooper, it was given in evidence on behalf of the Petitioners that some persons who were outside the "Granville Arms" saw Calland apparently give something to Chidley, and a man who was inside the "Granville Arms" saw Chidley apparently transmit something to Cooper. There, no doubt, was evidence that Calland had been canvassing Cooper and was anxious to get Cooper to vote; also that Cooper had shown some reluctance, and had declared that he would go to the poll by himself and not in company with anyone else. The two persons Calland and Chidley have been called, and both have denied that anything passed either from Calland to Chidley or from Chidley to Cooper. It has been pointed out to us that in a case of this kind the witnesses have a very strong motive for contradicting any evidence which may be given against them; and, no doubt, that ought to be borne in mind. At the same time it very often happens that the witnesses for the Petitioners have an equally strong motive in proving a corrupt practice on the part of the persons against whom they are called; and if the evidence of those who are charged is to be received with caution, at any rate unless there is something in it more than a mere denial, it can hardly be taken to make their case worse than it would be if the charge were made against them, and they had not the power of being called in answer to it.

Now, if this case stood upon the evidence of those who were called for the Petitioners alone, and the persons charged had not been able to be called in reply, I should have come to the conclusion that the case was not made out. To see something which cannot be specified pass, or to imagine that it is seen to pass, is not satisfactory proof to my mind that money passed from one to the other, and ultimately found its way into the pockets of Cooper. As I have said, if the case had stood upon the evidence of the Petitioners' witnesses alone, and the persons implicated could not have been called in their defence, I should have come to the conclusion that it was not sufficient. I cannot hold it to be otherwise than insufficient because the three persons implicated do all come forward and swear that nothing of the kind took place. There is nothing in their conduct or demeanour, there is nothing in the behaviour of Cooper afterwards in going to the poll by himself, to show that their denial should not receive at least as much weight as the affirmative allegation of the other witnesses; and I have therefore come to the conclusion that that case is not made out.

We now come to a part of the case of a much more serious character, and which has given me a very great deal of anxiety in order to satisfy myself that I have come to the right conclusion; that is the cases of treating; and I will begin with those which are first in course of time, the occasions of May the 4th and 5th, when conversaziones were held.

We know now that some short time before those conversaziones were held, some members of the Constitutional Association approached Mr. Alderman Davies and suggested the advisability of having a conversazione, partly upon the ground that the opposite party had had one some little time before. Mr. Davies was at first inclined to dissent from the view that it was advisable to have one, and I can only regret that he did not give full effect to this feeling and decline to concur in having this conversazione. He consulted Mr. Hayward, a gentleman of considerable respectability and repute in Rochester, but, unfortunately, a member and president, I think, of the executive committee

committee of the Constitutional Association, and therefore a man who, from his position, was hardly likely to give him the most prudent advice in the matter. The Constitutional Association were the persons who actually proposed this scheme, and, as I have said, Mr. Hayward was the president of the executive committee. He did advise Mr. Alderman Davies that he might have this conversazione, and I am not prepared to say that if the conversazione had been held with a due regard to the provisions of the Act relating to corrupt treating, that would not have been proper advice, and that the entertainment might not have been an innocent entertainment. Looking at the time at which it was held, and the obvious intention of those who took part in it, namely, to promote the return of Mr. Alderman Davies, it seems to me that if it had been innocent throughout, it nevertheless must necessarily have been returned as a portion of the election expenses of the candidate. It is impossible to say that only those expenses are to be returned which are incurred after the writ is issued. The time which in many cases elapses between the issue of the writ and the day of the election is too short to admit of the necessary preparations being made for conducting the election, and it is absolutely essential that preparations of that kind should be begun and expenses should be incurred in anticipation of the issue of the writ in many instances, and before it actually does issue. There is nothing in the Act which forbids expenses being incurred before the issue of the writ; there is nothing in the Act which forbids the candidate to incur such expenses. The Act requires, no doubt, that they shall be paid by the election agent, and so long as they are paid by the election agent, it does not require that they shall in all cases be incurred by him, although, undoubtedly, with regard to some of them it is necessary that they should be. It is not, however, necessary in all cases, and I see therefore nothing in the Act at all to prevent our coming to the conclusion that when in the midst of a vigorous candidature an expense of this kind is incurred, it does not, if legitimate, form a part of the expenses relating to the conduct and management of the election, and, consequently, a part of the expenses which ought to be paid by the election agent and returned by him. However, that is only by the way.

Unfortunately, as I have said, those who had the management of those conversaziones were a committee, a committee whose names are printed upon the book. Those who had the management of the conversazione went considerably beyond, as it seems to me, what was intended by Mr. Davies, so far as I can judge, and they went beyond what they had advertised. The advertisement purported to be an advertisement of the Constitutional Association. The treat or entertainment was intended to have been given originally by Mr. Davies; that is to say, intended to be paid for by him. It was not, however, given in his name. It purported that light refreshments could be obtained, and light refreshments were to be obtained by producing a ticket which cost 3 *d.*, and it is stated that they were to be served in the Old Corn Exchange. When, however, the conversazione actually came off, in addition to refreshments such as tea, coffee, bread and butter, and so on, which were to be found in the Old Corn Exchange, there was a quantity of sandwiches, 2,000, for the two meetings, some 85 dozens of bottles of ale, a small quantity of claret, and a quantity of mineral waters which were supplied to the persons attending the converzationes in the library below the Corn Exchange, and in what forms, as I understand, a part of the New Corn Exchange. Now, it is obvious that those refreshments could not be supplied for the amount which was charged; and, after considerable thought on the matter, I have come to the conclusion that those refreshments were supplied in that excessive quantity with a view to promote the election of Mr. Davies; to influence, that is to say, voters to give him their votes; and, that consequently, that amounted to corrupt treating.

Now, by whom was that carried out? As I have said, all the arrangements were left in the hands of a committee of the Constitutional Association, of which Mr. Walter, afterwards the election agent, was the secretary. The charge in the particulars is directed against Mr. Davies, and against Mr. Walter, and against them only. I very much regret, for my part, that it should be limited to those two persons, because it appears to me that there are others who occupied a position of much greater responsibility than Mr. Walter did who were really the guilty persons in this matter. I am unable to come to the conclusion that Mr. Alderman Davies either knew of or assented to the provision of those refreshments at the time. With some degree of carelessness, no doubt, he appears to have left the whole matter in the hands of the executive of the Constitutional Association, and it was those persons—who they were exactly I am unable to say; no charge is made against them, and therefore we have not had the opportunity in this Petition of going into their names—who did this and who gave the directions which Mr. Walter appears to have carried out, more as a servant than in any other capacity, for the supply of those refreshments. That is to my mind quite clear; and if the charge had been made against any members of the committee in the particulars who had been shown to have taken part in the supply of those refreshments, I should certainly have come to the conclusion that those persons were guilty of that corrupt practice. So far as Mr. Davies is concerned, I have said that I do not come to the conclusion that he did it himself, or that it was done with his knowledge or assent; but, undoubtedly, it was done by those of the committee formed for the purpose who took a part in the matter. I do not know precisely who they were, but it was done by them; they were, undoubtedly

STEPNEY ELECTION.

JUDGMENT delivered by Mr. Justice *Cave* and Mr. Justice *Vaughan Williams* on the TRIAL of the ELECTION PETITION of the Borough of *Stepney*, at the Royal Courts of Justice, on Wednesday, 21st December 1892.

RUSHMERE and Another - - - - - - Petitioners.
ISAACSON - - - - - - - - - - Respondent.

Mr. *Jelf* was heard to address the Court on behalf of the Respondent.

Mr. *Robson* was heard to address the Court in reply.

Mr. Justice *Cave.*] We have already stated, with regard to the point which was taken by Mr. Jelf about the Petitioners, that we think that any application to stay the proceedings, or dismiss the Petition, or whatever form it may take, on any ground of that kind, must take the shape of a substantive motion, in which, of course, the Petitioners would have the opportunity of being heard, and of giving any explanation which they might have to give with regard to the allegations that were made against them; and, therefore, we do not deal with that; we put it on one side as not being a substantive motion made to us, and we leave Mr. Jelf at liberty to take any steps with regard to it that he may be advised to take. We are here for the purpose of trying this Petition, and for that only, and it is with that that we propose to deal.

The first, and of course the most important charges, are the charges of bribery which are contained in the first sheet of the Particulars No. 2.

The first charge is against Mr. Isaacson, junior, of having promised valuable consideration to Hollington by the delivery to him of a card similar to that which I hold in my hand. It is about as injudicious a card as could possibly be put together, and I wonder that anybody could have been found to think that such a card could possibly do any good to the person who issued it or made use of it. It is a curious illustration of what I have said more than once before, that country excursions and treats, and things of that kind, are extremely dangerous things. If you had wanted a proof of the way in which they would be looked at by the ordinary mind, you could not have found a better one than this card: "Stepney Fathers.—The little children of Stepney ask your vote for Mr. Isaacson, the children's friend. Country excursions, school treats, free education, technical education, Christmas dinners, &c., &c." Now you see that these things, country excursions, school treats, and Christmas dinners, are matters which might, I do not say necessarily would, but might involve the element of free eating and drinking, and there you find that these things are held up to the voters in Stepney as reasons why they should vote for Mr. Isaacson. As I have said, one does not want a better illustration of the danger of these things, or a stronger proof that they may be expected in the minds of ordinary people to influence voters, and to lead them to vote for a candidate who is liberal in the matter of food and drink when otherwise they would not do so. Very properly, as soon as this came to the knowledge of Mr. Macve, it was repudiated, and every attempt made to get these cards back again; and, for the most part, those efforts were successful, and this, no doubt, was not made use of as an electioneering inducement or a part of the electioneering campaign. It is said, however, by John Hollington and his wife, that, on a particular day, the 25th of June, young Mr. Isaacson came to them and brought them one of these cards. Now we have heard them, and we have heard also Mr. Isaacson, junior, and the conclusion which I have come to on that point is, that those two witnesses are mistaken, and that Mr. Isaacson, junior, did not take them one of these cards, either on the 25th of June, as they assert, or on any other day; and, consequently, that that charge falls to the ground.

The next one is the charge against Mr. Macve of having endeavoured to bribe William Alfred Allison by a promise of employment. That was not strongly insisted upon by Mr. Robson. It turns out, according to Mr. Allison, to have been a promise of extra payment, and with that I shall deal when I come to deal with the question a little later on; but it is clear to me that it was not bribery, or at all in the nature of bribery, and consequently that that accusation also is not made out.

The next charge of bribery is the one in which Solomon Green is charged with having bribed Mark Hyams and Isaac Bloomfield. We have had Mr. Green himself, Mr. Hyams, and Mr. Bloomfield all called before us; and the conclusion which I have come to is, that one cannot place any reliance at all upon the story of Simmons,

and that there is no ground whatever for imputing anything of the kind to any one of those three gentlemen.

That disposes of all the questions of bribery; I am glad to say that there are none of treating, and I think that that is a creditable feature in this case. The constituency is a large constituency and a poor constituency. Treating is a form of corruption which is rather prevalent at the present day, much more prevalent, indeed, than direct bribery is, and it is satisfactory to find that although the Petitioners seem to have had the fullest information from some of Mr. Isaacson's own workers of what it was that was being done in the opposite camp, not even a suggestion is made that there has been an atom of treating throughout this election. I must say that I look upon that with considerable gratification, as showing, and snowing very decidedly, that where the parties are minded to observe the law, even in the poorest constituencies, there is no difficulty in doing it, and that it is absurd to say that an election cannot be carried on without something which can be construed into treating, and will unseat any member who stands for a constituency.

That disposes of the corrupt practices. There is one that was referred to by Mr. Jelf, the allegation that Mr. Macve made a return which was wilfully corrupt; that is to say, a return which he knew to be false. I do not think that he did anything at all of that kind. I shall have to consider, of course, what he did in the return when I come to deal with the illegal practices; but I am satisfied that it was not a corrupt practice in the sense that he wilfully made a return knowing it to be false.

That brings me, as I say, to the illegal practices; and with regard to those, we have had a good deal said on either side, and properly said, and requiring to be said. The first charge made (I am going to take them rather in lumps) was against Mr. Macve and another, Mr. Williamson, I think, of procuring disqualified voters to vote. Now, there is no doubt that certain voters who were disqualified by reason of their being employed for reward in the election did record their votes when they ought not to have done so. Some of them have been called before us and have stated that they did not know that they were disqualified from voting; and that is not at all an impossible state of things, looking at the fact that they are not persons who would be expected to study this Act of Parliament. For that very reason, it seems to me that it is incumbent upon those who employ them to warn them so that they may not get into any difficulty by voting, because although they themselves may be ignorant that they are forbidden to do it, they may very well expose themselves to proceedings by doing it, and other people may sometimes find it difficult to be convinced that they do not know that they ought not to vote. It is very difficult to judge what is passing in a man's mind, and what the state of his knowledge is or is not, and people therefore who do vote under those circumstances, do place themselves in some danger of having proceedings taken against them; and it is the duty of those who ought to know better, if they do not, to warn them, and to warn them carefully, that they must not vote, otherwise they would be liable to get themselves into trouble. I come to the conclusion that Mr. Macve did not procure those disqualified persons to vote. I do not think that he took enough trouble to prevent their voting. He ought, as I have said, to have warned them, and told them that they must not vote; but that does not amount to the offence with which he stands charged, and therefore, with regard to that, it seems to me that I must acquit him.

The next matter is the payment of election expenses by other than election agents. Before I go into the question that we have to decide upon that point I should like to say something with regard to the payment to the returning officer. Looking into the Act and the different sections of it I think it is quite clear that the returning officer has two courses open to him. He may either demand security for his fees, or he may elect not to demand security for them. If he demands security for his fees it appears clear that anybody may deposit the necessary security, which may take the shape of notes, gold, or any other form in which the returning officer is willing to accept it; and when that is done it appears to be clear also that after the amount of the expenses has been ascertained the returning officer must pay the surplus back (that is to say where the security has consisted of a deposit either of notes, or of gold, or a cheque, which is tantamount to the same thing) to the person from whom he received the deposit. If on the other hand he does not require security, then his charges are to be sent in to the election agent, and the amount is to be paid by the election agent. Whether the election agent is bound to return the amount where he does not himself pay the sum but where it is deducted by the returning officer from the deposit is a matter of no great moment. No harm is done by putting it in, and no court would for one moment hold that he was wrong in leaving it out. It is a matter of comparatively very little importance indeed, but perhaps on the whole it is best to be on the safe side and to put it in; but, as I have said, I do not suppose that any evil consequences would result if it happened to be left out.

Passing by that it is said that there were three instances in which election expenses were paid otherwise than by the election agent. The first is with reference to the expense of the preliminary meeetings which were held on the 9th and on the 13th of June. Those amounts were paid by Mr. Chidgey and Mr. MacEwen. I think it has been established that that was an illegal practice. It appears to me that those expenses were part of the campaign expenses. I have looked through the minute books of the Conservative Association and I find no entry of a determination to call those meetings.

They

They were the commencement, so to say, of the electoral campaign. The expenses were paid by Mr. Chidgey and Mr. MacEwen, who were two of the officers of the association of which Mr. Macve is the chairman, and I think I understand that Mr. Isaacson is the president, and of which at all events the main expenses, if not practically the whole expenses, are borne by Mr. Isaacson. I think that those two meetings ought properly to have been treated as part of the campaign, and the expenses of them as expenses of conducting and managing the election.

But Mr. Robson goes much further than that, and he says that in addition to those two meetings there was a great deal of work done for the election under the guise of doing work for the registration, and undoubtedly there was an excessive expenditure for registration purposes, as it is alleged, in 1892. Up to that date the registration work had begun in July by seeking out those lodgers who had to send in their claims, and getting them to make and sign their claims, and sending them in for them. Then, after the list published by the overseers on the 1st of August came out, there was another hunt through the constituency in order to ascertain whether there were any voters who ought to send in claims and who had been left out, and whether there were any voters on the other side who ought to be objected to, as not being entitled to vote, and so on. That would take up the greater part of August until the 25th, at which time the objections and claims had to be sent in. Now it is obvious that in order to determine whether you are going to support a man's claim, or to make an objection to him, you must know what his politics are. It is no good doing a thing of that kind in the dark, because you may hurt your friends more than your enemies, and make yourself extremely unpopular by attacking the votes of people who are inclined to vote for your own party; and, therefore, undoubtedly it is necessary to obtain a knowledge of their politics in order that you may be guided in regard to what you are to do with reference to those claims and objections; and so far as the expenditure in previous years is concerned it seems to me that there is no fault to be found with it, but that it was legitimate registration expenditure. In this particular year, however, the expenditure was commenced very much earlier. It is said that that was in consequence of a similar course which had been adopted by the Liberals in a previous year. That may to some extent afford some excuse for adopting it, although, of course, "two blacks can never make a white." What I would like to point out with reference to that matter is, the very great danger that follows, if you are going to have this registration campaign going on all the year round, of the real legitimate election expenses being met under the guise of registration expenses, and in that way the provisions of the Act of Parliament with respect to the maximum and with respect to the returns, and so on, being rendered of no effect. It seems to me that it is a dangerous course, and that unless an election agent can make it quite clear that he has not been doing election work under the guise of registration work, he must not be surprised, when his accounts are brought before the Election Court, if the Judges take the view that he has been purposely muddling the two accounts up together in order that he may escape from the fetters of the Act of Parliament. In this case, partly owing to the fact that it is the first case, so far as I am aware, in which the point has been mooted, and partly owing to the fact that I think on the whole Mr. Macve's evidence has been honestly and truthfully given, I have come to the conclusion that he has not been endeavouring to cloak election expenses under registration expenses, although here and there, undoubtedly, to some extent he has passed off election expenses under that title. For instance the direction of the envelopes, to which Mr. Robson alluded, is a case in point. That undoubtedly is a small matter, and would not come to very much. Possibly one clerk would direct the few thousand envelopes that he was said to have directed, in a couple of days or something of that kind, which would make the sum small. Still the principle is bad, and it ought to be stopped at the outset. People ought not to mix these matters up; because if they begin to mix them up in this way, no one can say where the mixing will stop, and the control which the Court ought to have on an Election Petition over the expenditure will practically be gone.

With regard to the Licensed Victuallers' Association, I see no ground at all for saying that those were expenses which were election expenses. They appear to have been expenses incurred by them for their own purposes. No doubt they were desirous to assist Mr. Isaacson, whom they preferred as a candidate to Mr. Thompson; but it does not follow that because they were desirous of doing that, every expense that they chose to run into would become an election expense. That is not so at all. They may have made themselves agents for Mr. Isaacson so that any corrupt practice traced to them might unseat him; I do not say that it would, because it has not been necessary for us to direct our attention specifically to that point; but it does not follow that because that is so, every expense that they resort to thereby becomes an election expense which must be paid by Mr. Isaacson. If that were so, the fate of a candidate would be very deplorable. He would have no control over persons who choose to say that they were acting in his interest and for his benefit, and would be compelled to pay every expense that they might think fit to incur. No such liability exists at the present time, and I do not think the Licensed Victuallers' case was one in which it can be said with any shadow of truth, that the expenses were expenses of conducting the election, and not expenses rather incurred by the association for their own ends, and for their own purposes, quite distinct

from Mr. Isaacson's election, although undoubtedly his election was one of the things which they were anxious to secure.

We come next to the illegal payments; and the first illegal payment alleged is the payment of canvassers. I have already said something about that, in what I had to say with regard to the registration expenses. It is a little distinct from that, although it is very much mixed up with it; because it is said that not only were the election expenses cloaked under the registration expenses, which I have already dealt with, but it is said, that under the guise of canvassing for registration, men were sent out to canvass for the election, and inasmuch as those men were paid, that was a case of the payment of canvassers, an illegal payment, which would consequently make the election void. Now, as I have said, there is considerable difficulty in drawing the line between the two, and therefore it is all the more important that election agents should not allow them to get mixed up together at all. There is, and apparently there must be, a certain amount of canvassing in registration. As I said just now, you must know who are your friends and who are your enemies, or else you cannot determine whose claim to support, and whose to object to; and until one is satisfied that there was some mixing up of those together, with a view a view of getting an indirect benefit at the election, one ought not to treat this as an illegal payment. My own conclusion is that in this particular instance there was only that species of canvassing which is connected with registration, and not that kind of canvassing which attends upon an election. At the same time I cannot too strongly caution those who have the management of elections to take very great care to keep these matters as distinct as they possibly can; and the way in which to take care to keep them as distinct as they possibly can is not to let the registration canvassing run over the whole of the year, as apparently is in some cases attempted to be done now.

The next case is the payment for banners, and with regard to that I am clearly of opinion that these canvas advertisements, as they have been called, are banners and nothing else. In order to get them made they go to a man who describes himself as a "Flag and Banner maker"; they are described in the bills which are sent in as banners; and if you were to put a stick at each end of the canvas, and set two men to carry it along the street, no one could doubt that it would be a banner to all intents and purposes. It is suggested that the object of the Act of Parliament was to preclude this kind of marks of distinction which might lead to a fight. I do not think that that was the intention of the Act of 1883, because if it had been it seems to me that all colours, all badges, and all banners, would have been made illegal; because whether they are paid for by the candidate, or by some agent, or other person with more money than wit who is not an agent, or whether they are given away by some person who does not buy them and pay for them, but gives them away out of his own stores, it cannot make the slightest difference with regard to their provocative effect, if that was the object of the Legislature. No one is provoked by seeing a blue ribbon in a man's coat, because he knows that the candidate has bought it and given it to him, and he is not provoked because he knows that the wearer has had it made for him by his wife from some of her old ribbons at home. He knows nothing at all about that. He simply sees the decoration, and he does not trouble himself as to how it comes to be in the coat in which he sees it. It seems to me, however, that the object of the Act of Parliament was entirely different. What was intended to be struck at was the waste of money at elections which served no useful purpose at all. A maximum was fixed; this, that, and the other mode of spending money was made illegal; and that is as it seems to me partly for the purpose of preventing waste of money, and if it has any other object it is that of preventing a man gaining a false show of popularity by laying out his money in flags and banners, and ribbons, and cockades, and things of that kind. As I put it in the course of the argument, there are a number of people whose political feelings are extremely weak, to the extent of being sometimes non-existent, and who if they care to vote at all like to be in the majority. Every one knows what a powerful influence that exercises, and how important it is to win the first elections that are decided, because there are many people who love to go with the flowing tide. It seems to me that if there was any object beyond the diminution of needless and useless expense, that may have been the object which the Legislature had in view. If that was so, of course it is immaterial whether the banner is carried about the streets or whether it is fixed upon a house. In either case, if the place is covered with blue canvas advertisements, or red canvas advertisements, as the case may be, hanging on private houses, the result undoubtedly produced is an impression that the parties who display the most of those decorations are in the ascendency; and that is the only possible explanation which can be given of Mr. Isaacson's own action. He goes about, he tells us, and sees a number of banners of the other colour, and he says: "Why have not we got banners? Look at those other banners." What did that mean? It meant, "The other side by putting out banners are leading the population of Stepney to the belief that they are the popular and the more numerous party; and we must not allow that to go on, consequently, let us also have banners," and banners were procured. In my judgment, that was an illegal practice within the meaning of the Act.

With regard to the remaining points, they are with reference to the return which is alleged to be false. I have practically dealt with that already when I dealt with the non-inclusion of all the expenses, as, for instance, those of the preliminary meetings, and the

the comparatively slight registration expenditure. There was undoubtedly a false return to that extent, and it is only looking at the same question from another point of view, and I need not go over again what I have already said upon that point.

The result is that there were illegal practices, such as I have enumerated, at this Election; and then arises the question whether the practices were of such a nature that we ought, as we have been asked to do, to give relief to those who are affected by them, to act, that is to say, upon I think the 23rd Section of the Act, and to declare that those practices shall be exceptions from the Act, and consequently shall not be illegal practices for this Election. Now we are in some difficulty, because, so far as I am aware, this point has not been dealt with before, unless it was dealt with by my learned Brother at Walsall, in the Judgment of which I have not seen any authenticated copy. We must, therefore, deal with this point as well as we can, treating it as a new point.

The two matters to which we have to direct our attention are, first, whether the thing was done inadvertently; and, secondly, whether there is any absence of *bona fides*. It seems to me that in considering whether the thing was done inadvertently you must make pretty much the same kind of presumption as is made with reference to other matters, as for instance when you are considering the state of mind of a lunatic. Was it inadvertence in the sense that the person doing it or making the omission (for it may be either way) was not aware of what it was that he was doing; or was it inadvertence, because he did not know that what he was doing was wrong? It seems to me that a man may be inadvertent with regard to both those points. He may be inadvertent if he does something of which he is not actually aware at the time; he may also be inadvertent if he is not aware of the character of the act; that is to say, that it is a thing that is wrong. Looking at the fact that these illegal practices were first introduced by the Act of 1883, that they extend over a large tract of expenditure and acts of election agents, it seems to me to have been a very wise provision to insert in the Act, not that they should under all circumstances be taken out of the Act, but that they should be taken out of the Act under certain circumstances, to approve themselves to the Judges; that is to say, when it could be shown that they were done inadvertently and with no want of *bona fides*. A thing may be done inadvertently in the sense of not thinking that it was wrong when it has not been decided to be wrong before, and when there is some ground upon which a man might say that an argument could be based. Of course, that is an inadvertency which may disappear as soon as a decision has been given upon the point, because, these decisions are decisions which an election agent is bound to acquaint himself with; but until a decision has been given, where the point is at all a doubtful one, it seems to me that it is an answer to say: "So far as this part of the case was concerned, I did it inadvertently, because I did not know that what I was doing was wrong." Now it seems to me that so far as those points apply, the expenses of the preliminary meeting, the small portion of the election expenditure which was mixed up with the registration expenditure, and the payment for the banners, one or other of those excuses does apply in those cases, and that Mr. Macve may very fairly say, either "I did not know that this money was being expended in the way in which it was expended," which may well be the case with respect to that small amount which we have said was mixed up with the registration expenses; or he may not have known that the expenditure was one which ought to be paid by him out of the election expenses, as in the case of the preliminary meetings, or that the expenditure which he was making was a wrong expenditure struck at by the Act, as in the case of the banners.

That, however, is not enough to dispose of the case, because it is not only necessary that we should be satisfied that the thing was done inadvertently, but also that we should be satisfied with the *bona fides* of the person who asks for relief. Now, when we come to inquire into the question of *bona fides*, it seems to me that one of the chief points will be to look at the election and see what it was in other respects.

We have, as I have said, not had occasion to go into this before, because in the two previous Petitions in which we held that the Election was void, there were corrupt acts for which the Candidate by his agents was responsible. Therefore that being the case, it was quite unnecessary to enter into this question of relief or into the question of *bona fides*. But it does seem to me that one of the things that one would ask oneself is whether the Election was in other respects pure, or whether one can see that there was an attempt being made under one guise or another to get out of the Act and to obtain some benefit that the Act did not allow one to have. The question whether the Election is pure does not mean, in that point of view, whether it was free from corrupt practices, because if it was not free from corrupt practices this question could not arise at all. It means whether there was apparently a *bonâ fide* desire to keep free from illegal practices, and it seems to me that there was such a desire in this case. If I could have seen that under the guise of leaving this expense out and that expense out, there had been an attempt to get over the maximum expenditure which was allowed, I should certainly have come to the conclusion that the matter was not *bonâ fide*. Here, however, there was a sum, I think, of 89*l.* in hand, and I am satisfied that the amount of the legitimate expense not returned does not come anywhere near that sum; and that consequently the whole of the expenses which I have referred to might have been returned, and yet the sum total would not have exceeded or approached the maximum within a considerable degree. There are some matters upon the other side which makes this part of the case very

very difficult for me. In the first place, I do not like that omission to inform the employés that they were not entitled to vote. That ought to have been done, and if the contest had been a close contest, so as to make it material whether they had voted or not, I should have been strongly inclined to suspect Mr. Macve's *bona fides*, because if a man is not *bonâ fide* throughout, I do not know where the *mala fides* begins to come in, and so I suspect the whole of his actions.

The next matter, although I think it is not more than an indiscretion, is that I think it was very indiscreet of Mr. Macve to promise extra money to the different employés. I absolve him altogether from intending to influence their votes by promising them extra money even if he was under the impression that they might lawfully vote, because when a man is giving his time, for reward it may be, to the interests of a particular candidate, you certainly do not for a moment suspect that he is going to vote for the other side, and if you promise him extra for his services it seems to me more reasonable to conclude that you promised him that extra amount not for the purpose of inducing him to vote for the candidate whom he is spending his day in supporting, but in order to get a little extra zeal and work out of him. I have said that I think it was a little indiscreet, because after the matter is over and the work is performed, then comes the question of what this extra payment is to be, and when it is left indefinitely in that way it is very likely to give rise to serious quarrels, as indeed it did in this case. Mr. Morley apparently took it into his head that he was entitled to 10 *l.*, and goes over to the other side with the information that he was able to give them when his claim for 10 *l.* was not recognised by Mr. Macve or Mr. Isaacson. As I have said, however, beyond the indiscretion, I do not attach any very great weight to that circumstance.

There is one point to which I attach considerably more importance, and it is, I think, the most important point of any, namely, the destruction of the accounts by Mr. Macve. That is the most ill-judged act of any that he has committed. One naturally wants to see the accounts as they were at the time—the original documents—in order to be able to form a satisfactory opinion of a man's conduct throughout the election. Now, of course, as I have said before, some things must be permitted to a first occasion, and it is right that we should allow some indulgence where a man has got no guide by which to act; and with a view to anyone being unable to set up such a defence in future, I propose to say a few words, upon what it seems to me an election agent ought to do. In the first place I think he ought not to destroy any document at all. The documents which have to be returned should be required to be kept for a certain time, and it is very little to require of an election agent that he should keep his documents until it is certain that all chance of an election Petition being presented is at an end. This more especially applies to his accounts. He ought to keep a cash-book, in which everything should be set down in chronological order, so that it can be told by looking at the cash-book exactly when each sum was spent, how it was spent, and to whom it was given. I think he would be well advised also if he had an order-book with counterfoils, which should be numbered consecutively, and wrote down every order upon the form and upon the counterfoil, so that by an inspection of the book one could at once see that all the counterfoils were there, and that everything that had been ordered was put down in its place, and on the counterfoil that belonged to it. Lastly, he would be wise to have a receipt-book made up in a similar form, and to take a receipt from the persons to whom he pays any money upon one of these forms, using them also again consecutively and in chronological order. When a man has got those documents he can come with confidence before an election tribunal and say: "These books represent everything I have ordered, everything I have spent, everything I have paid. If you find there is anything either in the way of expenditure or in the way of orders, which you do not find in those books, then you may conclude, unless I can satisfy you that there is some mistake, that I was not acting *bonâ fide*. On the other hand, if you find everything there, if you can see what I did day by day throughout the course of the election, then do pray give me credit for that which I have tried to deserve, namely, *bona fides;* and if I want relief for those matters which it is contemplated may have inadvertently taken place, notwithstanding the best care of the most careful man, then I do ask you, and I think I rightly ask you, to award me your indulgence, and to grant me your relief." I think that that argument would be a very strong one indeed to put forward, and one which I should be disposed certainly to go a long way in favour of.

There is only one other thing I want to say, and that is, that I also think there is another question that may be put in these cases, and that is the question of "who began it?" I should be more inclined to give relief to a man who was only following an example, although a bad example, set by the other side, than I should to a man who himself initiated that bad example. Now, here it is stated, and it is not contradicted, that there were banners put up by the other side which led Mr. Isaacson to suggest the use of banners on his own side. It has been suggested that they were put up by voluntary effort. It may be so. I know nothing at all about that, although, *primâ facie*, it does not look very likely. But at all events, whether put up by voluntary effort or otherwise, they would be almost sure to produce an effect upon any man who takes that view of these cases which I have mentioned, namely, to follow that which is the popular cause, or that where the larger numbers predominate, I should feel, therefore, more inclined to pardon the man who did it to counteract what he thought was a step taken by the enemy against

against him likely to produce an effect against him than if he were the first to commence with a view of getting an advantage over an enemy who had not thought of doing anything of the same kind. All these considerations, of course, have their weight, some less and some more.

I have had some searchings of heart during the course of this inquiry, and up to the very last moment; but on the whole, I have come to the conclusion that, looking at the comparatively trifling character of the illegal practices which are proved in this case, to the fact that they cannot in the least have affected the result, and that they have not led to an expenditure beyond the maximum, we ought to grant the relief asked for.

The consequence will be to strike those illegal practices out of the Act for the time being, and we shall have to report that the election is valid, and that Mr. Isaacson should retain his seat.

Mr. Justice *Vaughan Williams.*] I entirely agree, and I should have preferred not to attempt to add one word to the instructive and forcible words which have just been uttered by my learned Brother; but inasmuch as he, in his judgment, has laid down some propositions of law, and some rules of practice which may govern the conduct of candidates in future elections, I feel it my positive duty, shortly, to express my views on these matters affirmatively.

I will first say one word about the banners. I agree entirely in the conclusion that has been arrived at, in fact, here, that is to say, I have not only not the slightest doubt that those things which were paid for by Mr. Isaacson were banners, but I also have no doubt that those banners were used as marks of distinction in this particular case. But I do not at all know, nor do I intend to say, that the payment for a banner, if the banner is not used as a mark of distinction, would be illegal, but being in doubt as to how far this was determined by the words of my learned Brother, I think it right to express my view. My view is this; and if you read the words of the earlier Act, the 17 & 18 Vict. c. 102, s. 7, they are these: "No candidate before, during, or after any election shall in regard to such election by himself or agent, directly or indirectly, give or provide to or for any person having a vote at such election, or to or for any inhabitant of the county, city, borough or place for which such election is had, any cockade, ribbon, or other mark of distinction." When you read those words and remember that the 16th section of the Act, 46 & 47 Vict. c. 51, does not repeal that section, but only adds to it, I think that one is bound to hold that a banner to come within the operation of those two sections must be a banner used as a mark of distinction. But, having agreed with Mr. Jelf's argument to that extent I can agree with him no farther, for I think it is perfectly plain, with regard to many of these banners, that they were used as marks of distinction, and, when banners are so used, I do not doubt but that they come within the section and that any payment for them is illegal. Let me give one concrete example of what I mean. Supposing you had a committee room and from out of the window of that committee room was hung an announcement, either in the shape of a flag or in the shape of a banner to inform people that that room was the committee room of the candidate, I do not think, or, at all events, I should hesitate much, to find, in that case, that the user of that flag or banner was a matter the payment for which would come within this section, because in such a case the flag or banner is not used as a mark of distinction. But in this case it seems to me that the banners were used as marks of distinction, and for that reason I entirely agree with the conclusion of fact at which Mr. Justice Cave has arrived.

I want to say one word about the registration and registration expenses in addition to those which have been spoken already and that is this; it seems to me that although registration expenses may lawfully be paid for by the candidate, the candidate is doing a very imprudent and unwise thing if he chooses to pay those expenses by way of a subscription to an association like this Stepney Conservative Association. Mr. Jelf, two or three times, spoke of this association as "The Stepney Registration Association." That is what it ought to have been, but it was not the Stepney Registration Association, it was the Stepney Conservative Association. It did not confine its operations to registration. I have looked at the Minute book of this association and I find that they concerned themselves with all sorts of matters other than registration; the getting up of the Isaacson Primrose Habitation, the getting up of a concert, the calling of the editor of the local paper to book because he had not published a sufficient account of the concert. These matters have nothing to do with registration and if a candidate chooses to pay for registration expenses by a subscription to such an association he cannot be surprised if afterwards, when persons are employed by the association at or shortly before the time of the election, it is not readily accepted that those clerks or other persons employed have limited their work to registration work proper, and when one finds how very wide the scope of the work of this association was, one cannot feel surprised at the suggestion that this association extended its operations to election canvassing.

Under those circumstances I think that every election candidate who thinks fit to pay, as he may in their entirety if he thinks fit, registration expenses, will do wisely to pay them to persons who confine their operations to registration work proper exclusively, and not to an association which is of the character of this Stepney Conservative Association.

There is one more thing that I would say and only one more. Mr. Jelf spoke in the course of his very pertinent and relevant address of the pitfalls and traps which are provided for candidates by reason of the legislation against illegal and corrupt practices. I do not in the slightest degree assent to that proposition. This is the first year in which I have had to deal with election Petitions at all, but hitherto in my experience these Acts of Parliament are admirable Acts, admirably drawn and admirable in their effects, and I do not believe that these Acts of Parliament contain, when they are properly construed and administered, as I have no doubt they will always be, any pitfall or trap whatsoever, for any candidate who determines to conduct his candidature, his electoral campaign, honestly and carefully. It is quite true that the Act of Parliament lays down most stringent rules as to the conduct of candidates; it may be said that these rules go so far into detail as to make it very difficult for either the candidate or his election agent to go through an election without in some way or other transgressing against the multifarious provisions of these Acts. But the answer to this is that the Act takes every possible care by the 22nd and 23rd sections, that no candidate who has tried his best to conduct his election purely and fairly shall suffer thereby. First as to illegal practices, the 23rd section enables us in cases where we think that the illegal practice has been done through inadvertence and in good faith, to wipe out the transaction altogether so that it shall not be considered at all when one comes to deal with the question of whether the seat is to be avoided or not. But, more than that, so anxious does the Legislature seem to have been that this Act should never operate hardly on any candidate who honestly tries to conduct his election properly that the 22nd section provides not only for illegal practices but also for corrupt practices, and it provides that even where there have been corrupt practices, that is where there have been offences which cannot be wiped out by the 23rd section, or where there have been illegal practices which, though they may be wiped out of the section have not been wiped out of the section because the actual offender has failed to satisfy the Judges that he committed his offence inadvertently and in good faith, not only have they provided for those cases but also for cases where there are corrupt and illegal practices which must be taken into consideration, which are offences which have been proved, which are offences against which no relief can be given, even then if the judges are satisfied that the candidate and his election agent took all reasonable means for preventing the commission of corrupt and illegal practices at the election, the election of such candidate shall not, by reason of the offences mentioned in such report be avoided, nor shall the candidate be subject to any incapacity under this Act. I do not know that it is at all necessary in the present case that I should have added these observations, but I could not think it was quite consistent with my duty here to sit by and listen to Mr. Jelf's description of these Acts as affording traps and pitfalls to honest candidates, without recording in some way my dissent from that proposition, especially at a moment when I have been, as I have been for the last few weeks, constantly employed in hearing election Petitions.

Mr. *Robson.*] Will your Lordships allow me to make an application which arises upon the Judgment of the Court?

Mr. Justice *Cave.*] Yes.

Mr. *Robson.*] Your Lordships have held that the Petitioners have at all events established certain facts which, but for the relief granted by your Lordships, would have invalidated this election. The notice that relief was intended to be applied for was not given when it might have been—after the Election or after the Petition, or after the Particulars, nor even before the Petitioners had opened and established their case. It was not given until the Petitioners had proved that which they had alleged—in fact, it was not given until they had closed their case. Surely, my Lords, under those circumstances the question of costs is one which is a proper one for the consideration of the Court. Of course, if this application for relief had been notified to us when it might have been, and when I submit it ought to have been, there would then have been a consideration by the Petitioners of the whole position and of the charges which they have made upon the Petition. Your Lordships will see that those are substantial charges, and there certainly was in making them sufficient ground to anticipate at all events that there were circumstances which might lead one to believe that there had been an absence of good faith in this matter. As no notice was given us and no application for relief was made until it was found that the charges were established—not even a hint given to us that the Respondent intended to justify the banners—I ask your Lordships to hold that the Petitioners were justified in bringing this Petition, justified in maintaining it, and that they are justified now in asking for the costs of having brought it, except the costs of those issues where your Lordships have held that they have failed entirely to support the charges they have made.

Mr. *Jelf.*] I am surprised somewhat at the application made by my learned friend, and I am at a loss to know on whose behalf it is made. My learned friend says the Petitioners would have considered certain things if certain particulars had been given to them. The only evidence we have from any of the Petitioners is that of the two persons who are admittedly perfectly unconnected with the matter in respect of any liability as to costs

costs or as to the instructions to the Solicitors. They have been placed as dummies, figure-heads, on this Petition for some person who is behind and who is not disclosed. I submit to your Lordships that even upon that ground, supposing that were the only ground, there is not the slightest reason to depart here from the ordinary course of granting costs to the successful party. Further than that, I submit to your Lordships that the way in which the personal charges have been made, and the way in which various charges have been made on the particulars, would be a ground of complaint on my part. Many of those charges my learned friend attempted to give no evidence upon at all, and I submit that the whole Petition from beginning to end is a Petition which ought to fail. My learned friend must have anticipated that the question of relief would sooner or later arise if it turned out that he could succeed in showing that certain illegal practices had occurred which the Court might consider trivial. When my learned friend says that at the close of his case I gave notice, I beg his pardon, it was not so. Notice was posted all over Stepney on Saturday last, and when your Lordships asked if my learned friend wanted any further time, or an adjournment, or had any application to make in consequence of his having had notice only on Monday, he made no application. This is a case which I do not desire to argue at any length, and I submit there is nothing to take it out of the ordinary course. I say my clients ought to have the costs of the Petition, and I ask for those costs on a scale which, according to the cases, has now become usual, namely, as between solicitor and client.

Their Lordships consulted.

Mr. Justice *Cave.*] Under ordinary circumstances I should have said that there ought to be no costs in this case, because the Petitioners have failed as to their charges of bribery, and they have succeeded as to the charges of illegal practices; and contrariwise, the Respondent has succeeded upon the case of corrupt practices, and has failed on the case as to illegal practices. It is true that we have given relief under the powers which the Act confers upon us; but when relief is sought for under those powers, the person who obtains that relief always has himself to bear the costs of obtaining it. If, therefore, the Respondent delays until the last moment to come and ask for it, so that the whole case has to be fought out, he has only himself to thank for not taking an earlier opportunity of giving notice (of course it does not come to more than that) of what it is he intends to do, and thereby giving the Petitioners an opportunity of reconsidering their position. As I have said, the conclusion to which I should have come under ordinary circumstances would be to give no costs, because it seems to me that the expense of one branch of the case and the other branch of the case may be fairly balanced one against the other. In all probability the expenses which had been gone to in proving or attempting to prove the one or the other may be fairly set off against one another. I do not think, however, that in that case one can apply this rule, for the reason I am going to state. There is in Court 1,000 *l.*, which is available for the payment of costs. There is no practical liability beyond that amount upon the part of the Petitioners, who confess that they are not in a position to defray anything. It seems to me, therefore, that what we ought to do in this case is to give the Respondent one half of his costs out of the fund in Court, and with regard to the Petitioners, that we ought not to give them any costs, because they have sustained none; they tell us themselves they have had nothing to pay, and therefore having nothing to pay, I do not see why they should have anything at all.

Mr. *Jelf.*] As to the taxation of that half of the costs which your Lordships give to us, will your Lordships say that they should be taxed upon the scale which has now been granted in these cases, namely, as between solicitor and client.

Mr. Justice *Cave.*] They will be allowed on the usual election scale. They are all taxed by the special officer.

Mr. *Jelf.*] Then besides that, my Lord, there are the costs with regard to the abandoned claim for the seat which I presume we shall be entitled to beyond the half.

Mr. *Robson.*] If my learned friend is going to ask for any costs beyond the half, I hope your Lordships will hear me.

Mr. Justice *Cave.*] We think the Respondent ought to have those costs. They will be trifling, no doubt, but whatever they are, we think he is entitled to them. We also think that he is entitled to the costs of the application made to Baron Pollock for particulars of the illegal practices, which ought to have been set out in the petition.

Mr. *Lewis Coward.*] And also, my Lord, of two other cases in which the costs were reserved; one when there was an inspection of the ballot papers for the purposes of the scrutiny, which was abandoned, at the House of Commons, and the other where your Lordships, at Newcastle, struck out the charges of personal bribery against the sitting Member, and ordered the Petitioners to amend their particulars. The costs incurred in both those instances I submit the Respondent is also entitled to.

Mr. *Robson.*] With regard to the allegations of personal bribery against the Respondent, they were really dropped by their omission from the particulars. To make a special and substantive application to strike out that paragraph from the Petition was really quite superfluous I submit.

Mr. *Lewis Coward.*] That was not the application. As I have stated the application was that the Petitioners should deliver further and better particulars and amended particulars, and they were amended in 30 or 40 instances.

Mr. *Robson.*] The amendments in the particulars were extremely trifling.

Mr. Justice *Vaughan Williams.*] But they might have been large.

Mr. *Robson.*] They were small items really. For instance, one was as to the 100 *l.* paid to Mr. Cook. As to that we could give no specific particulars.

Mr. Justice *Vaughan Williams.*] What was there to prevent you adding, if you chose, in your particulars a personal act of bribery?

Mr. *Lewis Coward.*] In fact they did do that, my Lord. They actually put in a charge of personation which your Lordships struck out.

Mr. *Robson.*] My learned friend misunderstands the observation which your Lordship has made. Your Lordship said, "What was there to prevent me, by amendment, adding a charge? We only took limited leave to amend." My learned friend, Mr. Coward, pointed out objections to certain items, and I said I thought those items might be amplified.

Mr. Justice *Cave.*] It was said that some of your particulars were objectionable, and then in order that you might put the matter right, so as to meet any objection, I gave you leave to amend.

Mr. Justice *Vaughan Williams.*] And under those circumstances you could have added any charges of personal bribery.

Mr. *Robson.*] Quite so. With regard to the charge of personation, it was merely put in under a misapprehension, and belonged to a pre-historic stage of the case. I said that it should be struck out; and there were also some other items which were left unintelligible owing to the omission of the word "ditto." For instance, all the way down the page there were a number of items which referred to canvassing, and the word "ditto" should have followed on the lines which succeeded the word "canvassing," but the two little dots were omitted, and therefore those items were left unintelligible. It was as to those matters which I took leave to amend, and I do submit to your Lordships if my learned friends are going to ask for all the costs to which they may have been put, out of the fund, it would be scarcely consistent with what your Lordships have said, namely, that the Petitioners have incurred no liability, neither shall they have costs.

Mr. Justice *Cave.*] But the Respondent has incurred liability.

Mr. *Robson.*] Your Lordships have met that by giving him half the fund in Court.

Mr. Justice *Cave.*] That is on account of the costs of the trial. It is not half the fund in Court; it is half their costs.

Mr. *Robson.*] Then I submit the Respondent has had sufficient allowed him.

Mr. Justice *Cave.*] But these are matters which are over and above the trial.

Mr. *Robson.*] I have not addressed your Lordships, and I do not wish to do so now upon the position of the Petitioners; but, in dealing with this further question, I hope your Lordships will remember that poor petitioners must be selected in a constituency like this. I do not suppose that in the whole of Stepney, on either side, there could be found anybody who would be willing to incur this liability.

Mr. Justice *Vaughan Williams.*] If the person who is behind had come forward and frankly told us that he was the person incurring the liability, we might have drawn our own inference.

Mr. *Robson.*] My learned friend had in court the person whom he stated to be the person, Mr. Stern.

Mr. *Jelf.*] A subpœna was served upon Mr. Stern, but I do not know whether that is equal to having him in Court.

Mr. *Robson.*] My learned friend issued a subpœna, which was served upon that gentleman; he brings him here and prevents him going abroad; he keeps him here for a week; he does not put him into the box, and then he makes all these suggestions.

Mr. *Jelf.*] I am told there was a notice on the subpœna telling him not to come unless he was sent for, but it was thought prudent to subpœna him.

Mr. *Robson.*

Mr. *Robson.*] I am told that he asked to be released, and that you would not even release him.

Mr. *Jelf.*] I called for the indemnity, and my learned friend elected not to produce it.

Mr. *Robson.*] I submit if anything is to appeal to your Lordships' discretion at all, surely these circumstances should. I did not urge them upon the case generally, but, I submit, they do arise now, when my learned friend is asking for additional costs, and I ask that the order your Lordships have made should be allowed to stand, and that no further costs should be granted to the Respondent in the matter.

Mr. Justice *Cave.*] We think that the costs of this order must be the Respondent's. If I had had to decide off-hand, I should have given them to the Respondent at the time, and not allowed the matter to remain over; but the matter remained over in case the trial should throw any further light on the subject. If the Respondent had failed, out-and-out, I should have thought probably that he ought not to have had his costs; but as he has not, I think he ought.

Mr. *Robson.*] If your Lordships please.

EASTERN DIVISION OF MANCHESTER.

JUDGMENT delivered by Mr. Justice *Cave* and Mr. Justice *Vaughan Williams* on the TRIAL of the ELECTION PETITION for the *Eastern Division* of *Manchester*, at the Assize Courts, *Manchester*, on Thursday, 17th November 1892.

MUNRO - - - - - - - Petitioner.
BALFOUR - - - - - - - Respondent.

Mr. Justice Cave.]—We have now to pronounce our Judgment upon the Petition which has been heard before us during this and the two former days.

The Petition is presented by Mr. Munro against the return of Mr. Balfour, and is of the usual character. A Petition is generally of a very vague character, and it is not to that that the Respondent looks to ascertain the charges which he will have to meet. The Petition in question is, if anything, rather less vague than usual, but that is of no consequence one way or the other, except that no doubt the Petition may limit the charges which can be brought, and if those charges are limited by the Petition, the Judges have no power to extend them. The particulars, as I have said, are what the Respondent must look to to know, or to ascertain what charges he will have to meet, and it is important that they should be precise, and should give such information as will enable the Respondent to understand the charges that have been made against him, and to provide himself with the necessary answer to those charges.

In this case the particulars are very extensive, but they are somewhat unusually vague. Even if the Petitioner had been successful it would have been necessary for us to consider, in a great many cases, whether we should not have been compelled to order him to pay the costs of charges with respect to which no evidence whatever was given. Charges involve, of course, a large expense to the opposite side—they are driven to make enquiries, and they are driven to be prepared with the necessary evidence to meet them, and when they are put to unnecessary expense in the matter, it is but right and proper that the costs of that should fall on those who have brought about that unnecessary expense. However, as I have said, it is not necessary to go into that question upon the present occasion, and I merely refer to it by way of caution that those who draw particulars may understand that they are not at liberty to throw charges about broadcast, but that they should confine themselves, as far as reasonably can be done, to those charges which they actually have the means, or expect to have the means, of establishing at the trial.

The first case is spread over 18 heads, but they are in reality all one, and the question is whether a holiday, together with the payment of a day's wages, was given to the workmen at the Chester's Brewery. As soon as the evidence of the cashier was taken that charge was abandoned, and it seems to me that it never ought to have been made, and that at no time was the Petitioner in possession of any evidence to support a case of that kind.

The second case is also one which is divided into many heads, numbered from 19 to 26. It is the case which has been sought to be supported by the evidence of Green. According to Green's statement he was approached shortly before the election by Dodd, who suggested to him that he might make a little money by becoming the vehicle for the distribution of money, for some purpose that was not stated, in connection with the election. He said that Dodd gave him a paper of instructions and money, and that Douglas, a person who cannot be identified, also gave him money to be applied to the same purposes to which the money given him by Dodd was to be applied, that is to say, he was to pay the money to some person indicated to him who should produce a card with an amount upon it upon the day of the polling. Now, without the tickets the case was singularly bare, because there has been no proof either that Dodd was an agent, or that Douglas was an agent of the sitting member. The tickets, however, which Green alleges that he became possessed of were of a highly compromising character, and it certainly was of the utmost improbability that in a case of this kind, dealing with a man whom they did not trust sufficiently to tell him what the purposes and objects of his dealing with the money were to be, they should give him tickets bearing the names of well-known agents of the Respondent upon them, bearing the initials of the election agent, and according to the statement of Green, bearing also at the bottom, though not intended to come into his hands, the name of the election agent "Maltby," with his description as agent. That certainly is a very remarkable thing; a thing which, of itself, it is extremely difficult to believe.

When one comes further to deal with Green's statement, the improbabilities do but increase in number. According to him there was a dispute about 2 *l.* How the dispute arose is not very clear, because these payments were made by him in pursuance of one set of instructions; but, as he says, he chose to attribute certain monies to Dodd, and certain monies to Douglas, or to Mr. Maltby, and to refuse to part with 2 *l.* which he had in his hands, because he said it belonged to one fund and not to the other. Still more remarkable is it, that if he had these compromising tickets in his possession, and was simply asking for a sum of 2 *l.*, there should have been the slightest hesitation upon the side of those who had trusted him, in finding the 2 *l.* and getting these compromising tickets out of his possession. He tells us that he went to Mr. Bamford, some little time after the election was over, and after the Petition was presented by Mr. Bamford, he was introduced to Mr. Dale, and by the latter to Mr. Munro, and ultimately to Mr. Hampson. To no one of those persons did he show any one of those tickets. He may have had some hesitation, possibly, about showing them to Mr. Munro, or to Mr. Hampson, thinking that possibly he might spoil the market which he was evidently expecting to make of them; but that he should not have shown them to any single person, and that no one but himself should have ever seen those tickets is very remarkable. There was negociation, a negociation which does not reflect credit upon any party to it, and Green tells us that ultimately it was arranged that he was to have 200 *l.* for his evidence, an arrangement which certainly does not tend to the production of truth, and may have had some influence upon Green's mind in this case. Having got this arrangement there was no longer the slightest excuse for his refusing to give up the tickets. He had got his price, and the tickets, therefore, ought to have been produced and placed at the disposal of the purchasers. Unfortunately, at that precise moment, a burglary happened. People, who cannot be traced, and as to whom there is no clue, or no suspicion, break into his house in the afternoon of the 24th of October, not knowing that they will find the tickets there, for the tickets had been there only a week, and no one knew that they were there; for some weeks before they had been lying in a lumber-room behind his shop, but they happened to be, according to Mr. Green, in a cash-box which, it is stated, the persons who broke into the house carried off. The whole story is so improbable that it is quite impossible to my mind to place any confidence whatever in it. Mr. Maltby and Mr. Tunstall were called, and denied that they knew anything at all of the matter, or had ever heard of it. But to my mind it did not want their evidence (although, of course, it was right that it should be given) to satisfy me that the story was a fabrication, and that those tickets of Green's never had any existence, except in his own brain.

With regard to the statement which he made about Dodd, I have not the same solid conviction. Mr. Dodd was called to give evidence, and he denied the statements which had been made by Green. They were denied, however, in a somewhat peculiar manner, and I confess that his evidence did not inspire perfect confidence in me. Nevertheless, looking at the circumstances under which Green gave his evidence, and at what I think is quite clear, that the greater portion of it was false, I cannot place any confidence in any single part of it, and I come to the conclusion that as regards Mr. Dodd also the charge is not proved.

I now pass on to the other particulars, Nos. 27 and 28 were withdrawn; Nos. 29 to 50 are charges against certain individuals, many of them named, in fact I think they have all been named, as having been bribed by having their travelling expenses paid to them. There again (and I think that that was very wrong) not a single particle of evidence has been given with respect to any of those 22 men. Twenty-two men have actually been scheduled as having been guilty of bribery, and yet not a single particle of evidence has been offered against any one of them. It is not right to give particulars in that way, and to cast upon a number of men the trouble and annoyance of having to come forward (as they were bound to be prepared to do) and deny charges of this kind, when those who made them must have been aware that they had not a tittle of evidence by which to support them.

I now come to the charges of treating. Here again, they have been scattered about with reckless profusion. There are 42 distinct charges of treating, and it is alleged that some 20 public-houses were the scenes of treating, and that the proprietors, or keepers, of those public-houses, and the owners of the breweries which supplied them, were guilty, as agents, of treating persons, either named persons, or in the bulk of cases persons who were unnamed. Now, I think, it is only in some five cases that any attempt has been made to substantiate those charges. Out of 42 charges, in only five has evidence been given. The first one is No. 52, in which one Richard Carey alleges that he was treated, and that he was treated at the "Midland Hotel" on the day of the polling. According to his statement, he went into the house and called for some beer, I think, for two glasses of beer, and put down 4 *d.* to pay for it. At that time one of the candidates was going by the house, and there was a great rush to the windows to see him, some of them standing on chairs for the purpose, and there was a very great commotion, and after the commotion was over, the barman brought 4 *d.* back to Richard Carey and said, "Here is your change." Whereupon Richard Carey, without making any remark, put the money into his pocket, and he says that that was treating. A more absurd charge I never listened to in my life. It is just the sort of thing that might happen in the commotion and confusion which prevails very commonly upon a polling day, and would be still more likely to prevail when the candidate

candidate was going by, and everybody was rushing to the window in order to look at him or cheer him, as the case might be. The witness further went on to say that a woman put down a penny and got some beer, but he did not see how much she got; and that a girl asked for some beer, and gave sixpence in payment, and that she got her beer, and also got change, but how much change she got he did not know. Evidence like this is really too absurd to form the basis of a substantial charge of treating.

There are seven other persons besides Richard Carey who are alleged to have been treated, but no evidence has been offered against any of them; and one of them, Alfred Connor, has sworn distinctly, not only that he was not treated, but that he told the solicitor for the Petitioner that he had not been treated before the particulars were delivered. Yet so carelessly have the particulars been made out that this very man is put down as one of the persons alleged to have been treated at the "Albert" Hotel, which, moreover, is stated to be in Beswick, when it is not; and the date given is "shortly before the election." What Connor really has to say I shall deal with a little later on when I come to his turn.

The next charge, in number, is No. 60 in the particulars, where the Midland Hotel is alleged to have been the scene of treating; the date given is, "before and on the 6th of July," a mode of giving the date which is perfectly inadmissible. It gives no information whatever. It would be just as well to leave the column of dates blank as to say "before and on the polling day." We, however, allowed that to be amended on the ground that the evidence had come to the knowledge of the solicitor to the Petitioner after the date when the particulars were furnished. On the 2nd of July 1892 James Russell says that he went into the "Midland" upon a Saturday afternoon or evening; that there was a man who had some drink and paid nothing for it; that a dozen other men, or more, got pints of beer for 1 *d.* a-piece; and this is alleged to be proof of treating. Obviously, standing where it does it is not sufficient to prove anything of the kind. The witness did not tell the solicitor to the Petitioner until last Saturday. He gave as a reason for not telling him that he thought nothing of it, and that is exactly the view which I also take of it. It is remarkable that although he was in contact with the solicitor, giving him information as to where he could get evidence, and although he was himself in possession of this piece of evidence, he said nothing whatever about it until last Saturday, long after the time when the whole of the evidence ought to have been prepared and ready, and at a time when the Petitioner's advisers must have been in despair because their case was coming on on the following Monday and they had no reliable evidence to tender to the Judges. On the 6th of July, the polling day, he alleges that he was, in the middle of the day, at the "Midland," and that he saw three jugs of beer taken out for three drivers who were outside with their vehicles. That is a matter which I should have thought might have been seen many a day in Manchester: and to say that that is any proof of treating is too absurd. At nine o'clock in the evening the same witness says that he saw pints of beer got for pennies, and that 18 women, who were in the bar parlour, I think, got glasses of beer for 1 *d.* All these statements with regard to the "Midland" have been denied by the keeper of the hotel, by the three young women who act as barmaids, and by the barman; and in the face of their denials I am satisfied that this witness either is mistaken or that he is not telling the truth.

With regard to the same hotel, one Henley and Charles Russell, a brother of James, have also given evidence. They both state that they had two drinks for nothing; that they saw two coachmen treated, and afterwards taken into the kitchen, where they had refreshments; and that they saw four men with blue ribbons in their button-holes treated with beer, for which they did not pay. Also that a police constable, whose number they give, was treated in the same way. There, again, it is very remarkable that this evidence was not given until last Friday night; if true, important evidence, but not given until last Friday night, when, as I have said, the Petitioner's advisers were at their wits ends to find evidence to lay before this Court. That evidence has been denied again by those who served and by the keeper of the house himself. And, looking at the time at which it was given, I come to the conclusion that it is not true, and that these treatings which are alleged to have taken place did not, in fact, take place there.

The next number is 79, where Mr. James Tunstall is alleged to have been guilty of treating at the "Albert" Hotel, which is stated to be in the Grey Mare-lane. We have been told that it really is in the Ashton New-road, another instance of the carelessness attending the preparation of these particulars. The allegation with regard to the date is, that it was "before and on the 6th of July." When the witness comes to be examined he is very indefinite; he says it was seven or nine days before the election, but when he is asked what day of the week it was he says it was on a Thursday, which would be six days before the election. He identifies the day as the day upon which he was taking Mrs. Thompson home, who had been to see his wife, and gives his reason for going into the "Albert" as a desire to find Mr. Thompson, who he thought might be there. He gave that evidence in the first half of October, and therefore in plenty of time for inquiries to be made so that the particulars might have been correctly drawn up. There were ample means, apparently, of fixing the date. Mrs. Thompson could have told what day it was that she went to see the witness's wife; Mr. Thompson could have told what day it was that his wife was away and was looking for him. There were every means, therefore, in that case of fixing the date, and no attempt whatever seems to have been made to do it, and the

charge is levelled at the Respondent as something alleged to have taken place "before and on the 6th of July." Now, according to his own statement, Mr. Tunstall is very much given to promiscuous treating, and therefore it is a case in which it was rather more important than usual that a definite day should be fixed. So far as one can get at the date, it seems to me to be put upon the Thursday; but if it was the Thursday, then Mr. Tunstall has given an account of his whereabouts on that day, which is inconsistent with his having been in the "Albert" in the Ashton New-road at the time which is fixed by the witness. The witness himself tells us that he thought nothing of it, but was pressed to communicate it to the Petitioner's solicitor by Mr. Thompson. I do not think that that can be relied upon in any shape, even if it were proved to have existed, which I do not think it is, at any rate upon that day. I do not think it can be relied upon as proof of corrupt treating. At the same time I should like to remark that when a man is, as he confesses, so much given to promiscuous treating as Mr. Tunstall is, he is very likely to give rise to charges of this kind, and I should strongly recommend him, in the interests of the next candidate, not to become an agent during the election. I shall have a little more to say about him later on.

The next one is No. 86, in the "Crown." There it is stated by Henley and Charles Russell that some men, women, and children, to the number of five or six, got big jugs of beer for a penny. There again there is the difficulty that no importance appears to have been attached to this at the time. It was not mentioned until last Friday, and Mr. Kearns and his barman, who represent the whole of the available force of the place, have been called, and have denied that any such treating took place. I believe them upon that point, and come to the conclusion that they are not guilty.

In dealing with these cases, one has gone into them not only from the point of view of whether they were available against the Respondent—they are not, any of them, because there is no proof of agency with regard to any of them except Tunstall's case—but inasmuch as we have to report whether any persons have been guilty of corrupt or illegal practices, it is necessary that we should go into it not only from the point of view of the Petition, but also from the point of view of the individual person who is charged, in order to satisfy ourselves whether or not the charge is made out as against the individual as well as whether there is any proof of agency.

The remaining charges from 98 to 140 have been withdrawn or struck out. They were withdrawn (those that were withdrawn) on the ground that there was no evidence to support them; those that were struck out were struck out upon the ground that they were an attempt to extend the Petition beyond what its language would admit of. It is not necessary to go over that matter again; it was disposed of in the course of the hearing.

I have now gone through all the particulars, and it follows from what I have said that the Petition must be dismissed, and that it must be dismissed with costs. The only exception being the costs of the attendance of Mr. James Tunstall as a witness. As he has certainly himself in some measure to thank, and is bound to admit that he has upon many occasions been guilty of, I do not say corrupt treating at all, but promiscuous treating, I think it is only right that the Petitioner should not be called upon to pay his costs.

There are no persons proved to have been guilty of corrupt or illegal practices, and we shall have the pleasure of making a report to that effect to the Speaker.

Mr. Justice *Vaughan Williams.*] I agree with my Brother. I have nothing to add.

Mr. *Finlay* applied to the court to order that the costs should be taxed upon the higher scale, and in support of his application cited the observations of Mr. Justice Denman and Mr. Justice A. L. Smith, in the Devonport Election Petition (54 *Law Times*, New Series, 733.)

Mr. *Murphy* was heard against the application.

After some discussion.

Their Lordships decided to reserve their decision upon this point until further information as to the details could be laid before them.

Mr. *Byrne* applied under Section 43, Sub-section 8, of the Act for the repayment to the Treasury of the costs incurred by the Director of Public Prosecutions.

Their Lordships declined to grant the application on the ground that the Director of Public Prosecutions had not been put to expense in calling witnesses, &c.

[Adjourned to the Royal Courts of Justice for further argument on the question of costs.]

CIRENCESTER ELECTION.

JUDGMENT delivered by Sir *Henry Hawkins* and Mr. Justice *Vaughan Williams* on the TRIAL of the ELECTION PETITION for the Borough of *Cirencester*, at the Royal Courts of Justice, on Monday, 6th February 1893.

LAWSON - - - - - - - - Petitioner.
CHESTER MASTER - - - - - Respondent.

Sir *Henry Hawkins.*] IN the case of the Cirencester Election Petition, we have considered the matter with great anxiety; I will not say that the question has been so much one of real difficulty as of perplexity, occasioned by the very slovenly and careless way in which a great many of the votes were recorded. We had several classes of objections, which I think it is well to notice, for the purpose of explaining generally and broadly the views upon which we have acted.

The 2nd section of the Ballot Act requires that before the Presiding Officer gives out a ballot paper to a voter for the purpose of enabling him to record his vote, the ballot paper shall be marked on both sides with an official mark. Later on in the Section there is this provision: "Any ballot paper which has not on its back the official mark shall be void and shall not be counted." A good many objections were raised to the ballot papers before us upon which votes were recorded, on the ground that although the official mark was stamped upon the inside, or face, there was no official mark upon the outside or back of the papers. Upon the backs of several of the papers no trace of an official mark was discernible; these were clearly void according to the express provisions of Section 2 of the Statute. In several of the remaining papers (all of which had the official mark stamped with ink upon the face), the stamp so marked on the face had been so imprinted thereon with the official stamp that the ink had been forced through the paper, and had left a distinct mark upon the back, sufficient to indicate that it had been caused by the application of the stamp to the front. Nobody acquainted with the official stamp could doubt this. Although such mark was not all that could be desired, it seemed to us to be sufficient. But for the act of the Presiding Officer the mark could not have been there; and viewed from the back only, the Presiding Officer could not fail to recognise it as a ballot paper which had been given out by him to a voter; and thus the object of the Statute in requiring the paper to be marked on the back was fulfilled. It will be observed that the Statute does not require that the stamp shall be applied to the back. It merely requires that the back shall bear the official mark. In several others of the ballot papers the official stamp itself had beyond doubt been applied to the back, but there seems to have been a deficiency of ink upon the stamp, and the impression was not by any means so clear as it would have been if greater care had been taken by the stamper. It was obvious, however, to us, and would be equally obvious to the Presiding Officer; and we think it is not necessary that there should be in every respect a clear and distinct impression of every part of the stamp, but that it is quite sufficient if the evidence afforded by that which appears on the back of the paper leads us to the conclusion that the stamp was applied there with the intention of making the required mark; and we cannot help remembering that which we constantly see—official stamps upon law proceedings imperfectly impressed, and yet not open to objection, nor even questioned.

We think, therefore, that all the objections to the ballot papers upon the ground that the official marks were defectively marked upon the backs of them fail, and that it is quite sufficient if there is such evidence of the official mark, whether it is perforated through the paper, whether the ink is caused to run through the paper so as to indicate the official mark, or whether the stamp is applied but fails to make a perfect mark, in all such cases, if there be evidence that the Presiding Officer has intended to make, and has in fact made, what, fairly looked at, indicates that a recognizable official mark is upon the back of the ballot paper, votes marked on such papers ought to be held good votes in the absence of any other substantial objection.

With regard to those votes as to which objections have been raised to the mode in which they were marked by the voters, we have proceeded upon what we think was the true intention of the Legislature in framing the Act of Parliament. We have, first of all, asked ourselves whether the voter received his paper with the intention to vote. The mere fact that he has applied for and received a voting paper, affords abundant evidence that such was his intention. Then we have looked at the face of the paper itself, with a view to see whether or not the voter has by any mark clearly indicated the person for

whom he wished and intended to vote; and if we have found such a mark we have upheld the vote, regardless of the very technical, and as we think unsubstantial, objections which have been allowed in some of the earlier cases to be found in the Reports of election cases, our view being that we ought to interpret the Ballot Act liberally, and, subject to other objections, to give effect to any mark on the face of the paper, which in our opinion clearly indicated the intention of the voter, whether such mark were in the shape of a cross, or a straight line, or in any other form, and whether made with pen and ink, pencil, or even an indentation made on the paper, and whether on the right or the left hand of the candidate's name, or elsewhere within his compartment on the voting paper. Of course, every deviation from the course pointed out in the rules tends to create difficulties which may be avoided by a rigid observance of it. It is highly prudent therefore to adhere to it, though we do not think it essential.

We have felt a little difficulty in dealing with several cases in which it was argued that although the paper itself indicated clearly for which Candidate the voter intended to vote, it contained also upon it something which could lead to the indentification of the voter. That would be a serious objection if it were maintained—indeed the Statute enacts that it shall render the vote void. It was argued before us that if the marks were such as *might* lead to the indentification of the voter that would be quite sufficient to vitiate and render void the vote. That is not our opinion. It is not a question whether by some accident or other a challenged mark *might* possibly lead to the identification of the voter. If that were so it would be necessary to fix some simple well-defined cross or other mark, by which alone every ballot paper should be marked, to indicate the vote; but this would render strict compliance with the requirement of the law, extremely difficult and practically impossible. Very few persons, none with unsteady hands, would be capable of making a definite mark with strict accuracy, and yet any deviation from it might lead to the identification of the voter. But that in our opinion is not the way in which these objections ought to be dealt with. We think we ought to adhere to the language of the Statute itself, which says that the mark must be a mark by which the voter *can* (not *might* possibly) be identified; whether the mark is such, is a matter of fact.

In the cases before us, although one or two of the papers bore marks other than that necessary to indicate the vote, we have been unable to come to the conclusion that such marks standing alone could lead to the identification of the voter, and we think we ought not to give way to objections which were supported only by the mere suggestion that the marks referred to *might* possibly afford a clue to the identification of the voter. There are some marks, however, which undoubtedly gave us much trouble to discover what was the real meaning of them. Upon each one we have come to the best conclusion we could with the materials before us. There were some marks and blotches of a very irregular character which might well be mistaken as indications of temporary unsteadiness in the voters who by their unsteadiness imperilled their votes. In such cases we have done our best to discover whether, although obscured by the blots, blurs, and other marks, there existed positive indications on the part of the voter of an intention to vote without a thought of leaving behind a trace to enable him to be identified. We have not been astute to give way to objections of an unsubstantial character, but we have endeavoured to interpret the language of the Statute in the liberal spirit in which it is conceived, and to carry out the intentions of the Legislature in the spirit in which the enactments were passed, supporting every vote which we have found to be clearly indicated, except in a few cases in which the language of the Act expressly declared them void.

There is one other class of cases that was presented to us, namely, that class in which it was said that doubt was apparent on the paper for which candidate the voter intended to give his vote. Of course if it is upon the face of the ballot paper left in doubt whether the man intended to vote for one candidate or the other, the weight of the objection that the vote is uncertain is obvious, for the simple reason that one candidate has just as much right to claim the vote as the other, and so it ought not to be counted for either, and the Statute so enacts.

We have examined minutely every voting paper submitted to us, and upon each one have formed a separate judgment. We do not think it would serve any good purpose to discuss in detail the various votes and objections, nor to announce our Judgment upon each particular case which we have had to consider, nor to give further reasons how we have come to the conclusion at which we have arrived, our decision upon matters of fact being final.

There were on both sides several votes which were claimed to be added; of these one only have we allowed.

The result of our investigation of the whole matter is that we have come to the conclusion that there is an equality of votes. The effect is to render the election void.

The election being void we shall have to report to the House. There were charges made in the Petition which was read to us at length of corrupt and illegal practices. We shall have to report that no evidence was offered upon either of these charges. Not a syllable was breathed on either side with reference to either corrupt or illegal practices. I, speaking for myself, have no means of forming a reliable opinion upon the matter. Therefore, so far as regards our Report to the House, we can only say that having no evidence before us, it is our duty to report that we have no reason to believe that corrupt practices extensively prevailed at the election.

As

As regards the costs, we think each party ought to pay his own.

Mr. Justice *Vaughan Williams.*] I agree. I only wish to add, that in my judgment, when the Act of Parliament requires us to report as to whether or not we have reason to suppose that corrupt or illegal practices have extensively prevailed, it means reason upon the evidence before us, and that we have no right to make any surmises or speculations outside the evidence before us.

Mr. *Willis.*] I do not know whether your Lordships have considered No. 8,606.

Sir *Henry Hawkins.*] We have considered everything.

Mr. *Willis.*] That was a case in which the official mark had never been applied to the paper.

Sir *Henry Hawkins.*] We have considered every one. We had before us every single voting paper that was objected to, and I think my Brother Williams will confirm what I say. Every single voting paper that was objected to was produced to us. We took it into consideration very carefully, and minutely inspected it, and the result is what I have stated.

undoubtedly, the agents of Mr. Alderman Davies to do this very thing, all the arrangements being left by him to them, and he must bear the consequences of their illegal acts.

I should like to say, with regard to this Constitutional Association, that it strikes me as being an association which ought not to exist for the purposes for which this association exists. There is, undoubtedly, no harm in political associations so long as they confine themselves to legitimate ends. As I had occasion to say at Newcastle, a short time ago, so long as they confine themselves to promoting the political views which they are formed to support by legitimate means, there is no fault to be found with them; but they are liable always to be diverted towards illegitimate means, and that is the danger of them: and undoubtedly it would be a wise plan, as soon as a candidate has been fixed upon, if those associations would suspend their operations until the election is over, and entirely abstain as an association from taking any part, collecting any money, incurring any expense, or paying any accounts during the whole time that the active candidature is going forward. In this particular case that certainly was not done, and one cannot shut one's eyes to the fact that this Constitutional Association was in close connection with the Rochester and Strood Conservative Club, and also with the Constitutional Birthnight Club. Those appear to have been, to some extent, organisations for the purpose of providing gratuitous meat and drink for persons who were willing to join those particular bodies. The Birthnight Club, it is said, has been in existence since 1889; be it so. But, unfortunately, it is in its results calculated to produce a quantity of gratuitous drinking amongst its members. Prominent men upon a Birthday night might have been in the habit of putting sandwiches on the table, as Mr. Boucher did, or beer, or wine, or something of that kind, as the case might be; and all those practices, as it seems to me, are liable to degenerate into corrupt practices. I do not mean to say that they are, and certainly I do not say that in every case they are corrupt, but they tend to engender, on the part of those who are liable to be affected by such considerations, an expectation that they are going to get free drink, or practically free drink, at the expense of other people, and so to induce them to join those associations, and in that way to join the party which those associations are formed to promote. It is to my mind an objectionable plan that the surplus money of the institution should be expended, not for the sake of any benefit to the cause which they are supposed to advocate in its more legitimate aspects, but in giving additional drink by means of double tickets to persons to whom such additional drink may be taken to be not at all unwelcome. That is, to my mind, the dangerous side of those associations.

The smoking concerts, again, are open to the same objection. They are not necessarily corrupt; what takes place there is not necessarily corrupt treating; but it has a tendency to foster amongst certain people the expectation that joining that association will secure them free meat or free drink to an extent which they would not be able to get in any other way. In that way they are dangerous; they tend to foster that kind of feeling which may easily degenerate into corrupt treating.

The Constitutional Association, from another point of view, also seems to me to have been conducted with very shocking laxity. They have been in the habit of collecting subscriptions, ostensibly for the purpose of registration. The sums subscribed by the inhabitants of Rochester appear never to have been very large; the sums, on the other hand, which were annually drawn from those persons who were proposing to become candidates for Rochester have been very large. To take two years—1890 and 1891—in 1890 the income of the association was 299 *l.* and a few shillings. Of that amount 250 *l.* was subscribed by Alderman Davies, and the odd 49 *l.*, only, by other people. In 1891 the figures are still worse; the total income was 315 *l.*, of which 300 *l.* was subscribed by Alderman Davies, and 15 *l.* by other people. Now what was done with the money so received? Some portion went in paying the salary of the secretary; other portions went in paying the expenses of the registration and the other expenses attending the Constitutional Association—expenses, for instance, of printing, advertising, stationery, and things of that kind; but over and above everything which can be legitimately put down to that kind of expenditure, I find that in each of those years, 1890 and 1891, there was a very large sum expended of which no account whatever can be given. In 1890 the sum of 101 *l.* was, in the month of November, handed over to Mr. Rhodes; in 1891 the sum of 95 *l.* was in like manner handed over to Mr. Walter; and of that expenditure, considerable as it is, he can give no account whatever, except that he says he spent it for registration expenses; but he produces no vouchers, and does not appear, so far as I can gather from the accounts, to have laid any account before the executive committee of the way in which that money was spent. That undoubtedly is a most suspicious circumstance, and I shall have to say a little more upon it presently. For the present, I content myself with remarking that in that respect, as well as in others, the Constitutional Association seem to me to have entered upon a very dangerous course; and when we find, as we do find, that the committee, which was a part of the Constitutional Association formed for the purpose of promoting these conversaziones, in addition to the refreshments in the Old Corn Exchange, which they advertised, and which cost 20 *l.*, provided, through the club servants, other provisions to the extent of 28 *l.* more than the sum total paid by the invited guests. When, I say, we

find them doing that, I for one can have no hesitation in coming to the conclusion that it was done for the purpose of treating the members who should attend the conversazione in order to influence their votes, and induce them to record their votes at the election in favour of Alderman Davies. It is said that it was only proper that they should do so, because a similar entertainment had been given by the Liberal party. We know nothing positive about that, except that the advertisement, in the case of the Constitutional Association, was copied word for word from that of the Liberal Association or the Liberal party, whichever it was, that inaugurated the conversazione in March. But it is obvious that two blacks do not make a white, and if you are giving an entertainment of that kind because a similar entertainment has been given on the other side, it is because you think the entertainment that has been given on the other side may have affected the minds of the voters, and because you hope to secure and confirm those who may be wavering, and cause them to record their votes in favour of the association which gives them that kind of entertainment. As I have said already, the entertainment in itself may be legitimate; it may be only upon an ordinary scale, or it may be entirely free from refreshment; and in such a case, I know of nothing in the Act of Parliament which would make it illegitimate, although I think, as I have said, that it would be an outlay which would have to be returned in the candidate's expenses. But when it goes beyond what is legitimate, when there is an excessive expenditure, an expenditure, that is to say, for meat and drink which is in excess of that which the parties are called upon to pay, it then becomes the providing of gratuitous meat and drink, which brings the case within the Act of Parliament, if you are satisfied that the intent of those providing that gratuitious meat and drink is to affect the votes of the voters. I have already given my reason, in the history of the Constitutional Association and its members, for coming to the conclusion that they had that intent at this time, and consequently that as they were the agents of Mr. Davies, to carry out this entertainment, there was a treating by his agents, for which he must be held responsible.

The next case to which I will direct my attention is the case of the Wateringbury Park fête. That appears to have been the suggestion of Mr. Davies. I should find no fault whatever with the entertainment which he proposed to give to the Medway Habitation of the Primrose League, because that was a matter which could not affect the Rochester election, looking at the distance which separates Wateringbury from Rochester. It was the kind of entertainment which he appears to have given upon former occasions, and I certainly should not regard that as being a corrupt treating. Neither do I think that the extension of it to the Primrose League of Rochester was, under the circumstances of the case, a corrupt treating either. It seems to have occurred to him that he might extend his hospitality, or his entertainment rather, to a moderate number of the Primrose League of Rochester; and, with the assistance of the present Mayor, he proposed to do so. There was an arrangement made by which they were to have certain refreshments gratuitously. If they wanted refreshments of another character, there was a tent in the grounds at which they could be procured, but they would have to be bought at the member's own expense.

I cannot see, under those circumstances, any intent upon the part of Alderman Davies to influence the voters by those refreshments which he was preparing to give them. The distance from Wateringbury to Rochester by an excursion train would naturally take up some little time; and in point of fact it took up considerable time; and it was only to be expected that under the circumstances people would require to have some refreshments in the time which elapsed between their leaving Rochester and going home; and with refreshments of the character which has been indicated I should not, without very strong additional proof of some kind or another, come to the conclusion that those refreshments were provided with a corrupt intent. In this particular case one is the more confirmed in that view because in point of fact they appear to have been substantially insufficient for more than the Wateringbury people; and if Alderman Davies' intention had been to corrupt the voters of Rochester, through their wives, who formed the great bulk of the people who went to this fête, the very first thing which he would have taken care to do would have been to see that there was sufficient of the corrupt element to carry out his designs. The fact that it fell short seems to me to show conclusively that it would not form any essential part of the programme in his opinion, and that he was not relying at all upon the effect of the refreshments that were furnished upon that occasion to influence the voters of Rochester through their wives or other people who partook of them at Wateringbury Park. Upon that charge, therefore, I entirely acquit Alderman Davies.

The next case I come to is one in which Mr. Boucher and Alderman Davies are charged with having corruptly treated the members of the Birthnight Club to some 1,500 sandwiches. I have already said a great deal of what I had to say upon this in my former remarks. I do not think that it is judicious; I think it tends to foster an expectation of free meat and drink in connection with a particular association, which is highly undesirable; but I cannot come to the conclusion that there was a corrupt intent upon this occasion upon the part of Mr. Boucher; and certainly not that there was any such corrupt intent upon the part of Mr. Davies.

Then

ROCHESTER ELECTION—*continued.*

Then I come to another case, the case against Boucher and Constable, that is the case of June 19th, the case of the "Steam Packet" Inn. It was a Sunday evening which was selected to hold a meeting of servants of the South Eastern Railway, who of course were the more free to attend upon that evening than upon any other occasion. Mr. Boucher and Mr. Constable went on that evening to the "Steam Packet" Inn, because they had heard that Mr. Maddison was holding a meeting there. They are Conservatives, they are not Liberals, and they must have gone to that meeting with some view of endeavouring to counteract what was taking place there. Unless they went with a view of that kind I cannot see what should attract them. Certainly they were not persons who were invited; they were, very properly, not allowed to go into the meeting room, because they were not South Eastern Railway servants; and instead of leaving the meeting and going to their homes, as they should have done, they go into the bar and proceed to treat the persons whom they find there. It was not a casual treating of a glass of ale; they are fain to confess themselves, first, that Mr. Constable treated the whole company, and, secondly, that Mr. Boucher treated the whole company, and then cigars were handed round, until one man tells us that he got a pint of ale, three three-pennyworths of whiskey, and two cigars,—a man who could not be described as a friend of Mr. Boucher or Mr. Constable who could be expected to treat them again to the same extent, but a man who was there to whom with the other people in the bar they gave this very considerable amount of drink. Now what was the intent with which that was done? The learned Counsel for the Respondent invites us to say that it was mere braggadocio. I am unable to take quite that view of it. Looking to the circumstances that they were going to a place where a political meeting was going on, that when they were refused admission, instead of going away, they treated the company, and treated them lavishly, and that when the railway men came down they tried to treat them and were only prevented by the fact that the time for serving liquor had expired and the landlord would not serve them any more, I cannot come to any other conclusion but that they stayed at this inn, I will not say that they went there, but they stayed at this inn and spent their money upon this beer and spirits with the idea of attempting to counteract any impression which might have been produced by Mr. Maddison by his speeches, by bringing into prominent light the superior liberality of the Conservatives upon occasions of that sort. I can come to no other conclusion than that Mr. Boucher and Mr. Constable did treat these people and did treat them on this occasion with a corrupt intent. That they were agents, or at all events that Mr. Boucher was an agent, of Mr. Alderman Davies is clear to my mind beyond all doubt; he was canvassing from time to time with Alderman Davies, which in itself possibly would not be sufficient, but he introduced Alderman Davies to people who were then asked for their votes, and he was canvassing upon other occasions with the Mayor, with Alderman Davies' daughters, and with Mr. Parkes.

There has been considerable difficulty in ascertaining who were employed to canvass upon the occasion of this election. It was said that persons were employed simply for registration purposes to obtain information as to the Liberals, that books which purported to be canvassing books, and which were given to those persons, were not to be used for canvassing purposes but only for registration purposes, and that the only canvassing books were the larger black books which have been produced. Unfortunately, when you come to look at those pink books, it is manifest that some of them at all events were used for canvassing purposes. Sometimes it is said those books were used by one man for canvassing purposes which had been used by another for registration purposes, and at other times some books were produced with no name on them which appear to have been used for canvassing purposes and canvassing purposes only. Under those circumstances I think we are fully justified in coming to the conclusion that Mr. Boucher was an agent of Alderman Davies. With regard to Mr. Constable the evidence is very slight, and if he had been concerned alone in the matter I should not have been able to come to the conclusion that he was an agent.

The next cases are cases which I may take together, of the "Good Intent" of the 21st of June, Mr. Woodgate and Mr. Willis. They are alleged to have treated divers persons at the "Good Intent." There had been a Conservative meeting at Borstal, and after the meeting they seem to have gone into the "Good Intent," where Mr. Woodgate, at all events, admits that he paid for a certain amount of beer. I am surprised that a man in Mr. Woodgate's position should do this thing. The persons who were there, the Warders, who were called, cannot be regarded as being men in his social position whom he was treating to-day because they might treat him to-morrow, and the circumstances reflect no credit, as I have said, on a man in his position; still I am unable from so limited an amount as was proved to have been given in this case, to draw the conclusion that it was done with a corrupt intent. It may have been nothing more than that foolish kind of good nature which leads people to treat others to drink. At the same time it was done under circumstances which were likely to invite suspicion, and if Mr. Woodgate and Mr. Willis have been put to expense and trouble in coming here to refute these charges they have only their own conduct to thank for that trouble.

Then comes the case of the supper and the beer given to persons who are alleged to have been a Registration Committee. That came before us in two ways: one a charge against Mr. Bell of having paid a canvasser 5 *s.*, and the other the charge of this gratuitous supper. The man was not proved to be, and I am clearly of opinion that he

was not, a canvasser, and, therefore, the charge of paying a canvasser falls to the ground. With regard to the supper, certain witnesses were called; Mr. Robinson, who says that he paid for the supper, and there is no proof of agency upon the part of Mr. Robinson, nor, indeed, is there any proof, so far as he is concerned, to satisfy me that the supper was given by him corruptly. But the circumstances lead to suspicion of a much graver character. No less than 300 persons of the lower class of voters are said to have been employed going about with what purports to be a canvassing book, but which appears to have been employed for registration purposes. In order to enable the registration to be correctly carried out it was said that it was necessary to obtain certain information, and these persons were employed to obtain it. No less than 300 of them, as I have said, were employed. If they were all paid at 5*s.*, as, admittedly, the man Knight was paid, if they did no more work than Knight did, I should have very little hesitation in coming to the conclusion that the whole of that employment was collusive, and that that was a case of bribery on a very extensive scale. Fortunately for the Respondent, and fortunately for those who are implicated in this business, that is not the way in which it was put before us in the Particulars; and, consequently, we have been precluded from going into it in the way in which one suspects it might have had a very material bearing upon this case. When you come to put together the facts that 300 men are employed to obtain this information, and are, I think it is open to suspect, paid for obtaining that information, and that there is every year apparently a sum of 100 *l.* handed over to Mr. Walter by the Constitutional Association of which no account is given, I can only say that it leads to very very grave suspicion, which, from the course which things have taken with regard to this Petition, must remain as suspicions, and do not warrant us in coming to any conclusion adverse to the Respondent at the present time.

Then there was a case of treating in which Mr. Davies and Mr. Honnisett were implicated, attending the smoking concert. That was an occasion when beer was put upon the table, it is said, by Mr. Owen Ball, upon the occasion of a portrait being presented to his father. With regard to that there is no ground for coming to the conclusion that that practice was in itself a corrupt practice, although again it is one of those instances which may be pointed at in which the action of these associations is undoubtedly to be deprecated as tending to foster the habit of looking to get free drinks on the part of those who join associations of this kind.

The next case, Mr. Filley's, was not, I think, made out. The practice which unfortunately does prevail amongst brewers' agents of treating the people that they find at a public-house of which they have the custom, may account sufficiently for what was done there, without leading to the conclusion that it was intended to be corrupt.

With regard to Mr. Bennett Brown, I do not think that more was proved than some foolish conduct of a young man with a little more money than was good for him, and who got a little excited over this election. I entirely acquit him, again, of any corrupt intention; and, indeed, I am not satisfied that he did treat anybody at all. The person whom he was alleged to have treated did not deny that he was treated, and Mrs. Duffield, whom he is alleged to have paid, denied that she saw him in the place upon that occasion. Therefore I am prepared to say, so far as he is concerned, it does not appear to me that there is sufficient proof that he was guilty of any corrupt act at all, still less that if he was guilty of any treating, it was done with any corrupt intent. I acquit him.

That concludes the cases of treating, and brings me to the question of illegal practices. The illegal practices consist, first, in that matter of Thornton, which fell through and came to nothing; then, in a charge against Mr. Willis of paying Wright's railway fare, which was withdrawn; and next in a charge against Mr. Davies and Mr. Walter of providing money for the illegal payments which are set out in No. 28 to 33. No proof was given that they did find the money; and that again falls to the ground.

The next was a charge against Mr. Davies and Mr. Walter of paying a sum in excess of the maximum. Now that is one which I do not think can be established. I shall have more to say upon the way in which the accounts were kept presently, but I have a difficulty in saying that any sum was upon this occasion paid in excess of the maximum, although undoubtedly I think there was strong evidence to show that they came extremely near to it.

Then it is said that there was an incorrect return by omitting a sum of 10 *l.* 10 *s.* paid for photographs, 21 *l.* paid for the use of the Corn Exchange, 16 *l.* paid for a dinner, and the amount paid for house hire. With regard to the amount paid for house hire I am unable to satisfy myself that that is a matter which must be returned as the personal expenses of the candidate, and I should like to have further time to consider that, if it were necessary, but with regard to that and the other cases, whether they are matters which ought to be returned or ought not, and whether it was an illegal practice not to return them, I am of opinion that under the circumstances of this case we ought to make that an exception under the 23rd section; and in that way it may be disposed of.

Then there is another objection to the return, that the amount returned for postage was insufficient, as well as that for printing, advertising, bill-posting, and stationery. With regard to that, it seems to me that that is made out, and that they are items which ought to have been returned and were not returned. Mr. Walter gave his evidence with great candour, and did not show any desire to hide anything from us, unless he knew more of the expenditure of that 100 *l.* than he was willing to admit. But the conclusion I have

come

come to is that he was a person who, by education and training, was utterly unfit to be an election agent. He ought not to have been appointed to a post of that kind. As might have been expected, he was apparently utterly ignorant of what he ought to do, and made a very great many mistakes which ought not to have been made, and was guilty of a number of illegal practices, which a person of more education and more training in these matters would no doubt have avoided. He made very little attempt, if any, to keep account of the expenses that he was incurring on behalf of the Constitutional Association and the expenses that he was incurring on behalf of Mr. Davies. He gave no written orders; he did not even, when he gave orders, specify to whom the things were to be charged; and when he had to make his return he was content to send round to the people of whom he had ordered goods telling them to send their bills in charging him with what they considered to be the expenses of the election. What on earth could they know of what were the expenses of the election? Take such an instance as stationery. How was a person of whom stationery was ordered to know whether it was ordered for the use of the Constitutional Association, or for the use of the election? And so again with regard to a great many other matters, advertising the conversaziones, for instance; that is returned, but apparently it is a mere chance whether it is returned or whether it is not, as an expense. Other things which are quite as proper to be returned as election expenses are not returned. It is perfectly impossible that the provisions of the Act can be carried out if a man occupying as many positions as Mr. Walter does is to go and give orders without explaining for what purpose he gives them, and to content himself with paying and sending in vouchers for what the persons to whom the orders are given may think are election expenses and not expenses of the Constitutional Association.

I believe, with regard to all these items, that we have not got before us the whole of the amounts that ought to be included, and that he has neglected his duties with respect to those expenses in a way which, upon the whole of the circumstances, I am not surprised at considering the extremely loose way in which this part of his business, a most important part, the Election Account business, was carried on.

There are, I think, no other cases to which it is necessary to call attention. The case No. 42 I confess I do not understand. With regard to the payment of expenses otherwise than through the election agent by the Conservative Club and the Constitutional Association, I am unable to form any judgment at all, because one cannot find such a body as the Conservative Club or the Constitutional Association, which may embrace a vast number of persons who never heard or knew anything whatever of the matter, guilty on a charge like that; and we have no evidence to show who, if any, were the acting committee who were guilty (if they were guilty) of any illegal practice of that kind.

I have now gone through all the cases which have been laid before us, and I come to the final result that it is my duty to find Alderman Davies guilty of corrupt treating by his agents, and also guilty of illegal practices by his agents. I absolve him personally from any corrupt or any illegal practice; and that concludes the matter of the petition.

We have, in addition to that, to report what persons have been proved to be guilty of corrupt or illegal practices. On this point I have already intimated that in my judgment Mr. Boucher and Mr. Constable were guilty of such practices. I have myself no doubt that there are many other members of the Constitutional Association, members of the Executive Committee of that Association, who, if we had all the facts before us, ought also to be reported. Unfortunately they are not charged in the particulars, and consequently we have no jurisdiction to go into a case against them. The one person who has been charged is Mr. Walter, who has undoubtedly been—I will not say the catspaw, although I think I might almost be justified in saying it—but who has been the agent of persons behind, who are far worse than himself. I hesitate to report a man who is in such a position as that. He is in the receipt of 100*l.* a year as a clerk, for he is nothing more, and by the direction of other persons in the background he did do things which, in their cases—the cases, that is to say, of the persons who directed them—I think amounted to corrupt practices. In his case I am disposed to look upon him, as I have said, rather as a clerk obeying the directions of those who were above him without any corrupt intention of his own. I am not sure that I am not taking an unduly lenient view of his position, but I am inclined to take that view of it under the circumstances, and, therefore, not to return him as having been guilty of corrupt practices. He must, however, undoubtedly be returned as having been guilty of illegal practices, and with that I think he will receive a punishment commensurate with the offence of which he has actually been guilty.

I think that concludes the whole of the matters with which we have to deal. I would only add that, while I hesitate to say that I have reason to believe that corrupt and illegal practices extensively existed at the last election, I certainly suspect that they did, and I shall have to modify my report to the Speaker in that sense.

Mr. *Justice Vaughan Williams.*] I am entirely of the same opinion, and I should add nothing on the present occasion if it were not that I think that it is extremely important that we should make it clear that the administration by the Judges of the admirable Acts for the prevention of corrupt and illegal practices does not operate hardly upon candidates.

In the present case we have arrived at the conclusion that Mr. Alderman Davies personally is entitled to be acquitted of all corrupt practice of any sort or kind whatsoever. The only corrupt practice for which we have held him to be responsible is the corrupt treating at the "Steam Packet" Inn by Mr. Boucher and Mr. Constable. Now, if this were the only matter with which we had to deal here I should myself feel that this was an occasion upon which we ought to exercise the powers which have been bestowed upon us by the 22nd Section of the Corrupt and Illegal Practices Prevention Act of 1883.

Mr. *Justice Cave.*] I quite agree.

Mr. *Justice Vaughan Williams.*] I think that the intention of this Act of Parliament is to draw the strings of the law as tightly round practices at elections as possibly can be; but at the same time I think that the law intended by the 22nd and 23rd Sections to enable Judges to relieve candidates from all responsibility for corrupt and illegal practices where they have satisfied the Judges that they have done everything on their part to render the election pure and free from corruption. I am quite certain for myself that if we had to unseat a single Member of whom we thought that he on his part was not only free from personal corruption, but had taken every possible precaution to prevent corruption and illegal practices, we should be doing something which so far from assisting purity of election would on the contrary lead to impurity of election. It is of all things essential that those who stand for Parliament should feel that the success or failure of a Petition against them does not depend upon matters which are beyond their control. If it were felt that the success or failure of a Petition against a Member returned to sit in Parliament depended upon matters beyond his control one would find that honest citizens who respected themselves would decline to stand for Parliament at all. No one with proper self-respect would submit himself to the chance of being unseated after he had been elected by reason of matters for which he was in no way responsible.

I should like at this point just to read what it is that the Act of Parliament requires by the 22nd Section. It says: "Where upon the trial of an Election Petition respecting an election for a county or borough the election court report that a candidate at such election has been guilty by his agents of the offence of treating" (that is what we find here of Mr. Alderman Davies in respect of the treating by Mr. Boucher and Mr. Constable) "undue influence and illegal practice or of any such offences in reference to such election, and the election court further report that the candidate" (and, observe, the onus is on him) "has proved to the court that no corrupt or illegal practice was committed at such election by the candidate or his election agent," (and that Mr. Alderman Davies has proved here), "and the offences mentioned in the said report were committed contrary to the orders and without the sanction or connivance of such candidate or his election agent, and that such candidate and his election agent took all reasonable means for preventing the commission of corrupt and illegal practices at such election then." (I need not read the other occasion mentioned in the section) "the election of such candidate shall not by reason of the offences mentioned in such report be void, nor shall the candidate be subject to any incapacity under this Act. To my mind Mr. Alderman Davies has failed to prove here that he and his election agent took all reasonable means for preventing the commission of corrupt and illegal practices at such election.

The lesson, therefore, to be gathered from this election petition is the same as the lesson which had to be gathered from the Hexham Election Petition. Those who stand for Parliament must feel the full responsibility which they have of personally taking care that those whom they allow to act as their agents are not guilty of corrupt and illegal practices; and if they fail to do that they then disentitle themselves to the relief from the consequences of the acts of others which we are entitled to give them under the 22nd Section when they have proved that they have taken all reasonable means for preventing the commission of such practices.

In the present case I think that Mr. Alderman Davies was guilty of very considerable carelessness when he entrusted the Constitutional Association with any agency on his behalf at all. I have said already that one of the lessons which is taught by the Hexham Election Petition has been taught here, that in respect of the care which is required from an agent. But there is another of the lessons which was taught by that Election Petition, which is taught also by the present one, and that is the danger of a candidate trusting in the slightest degree those political clubs which are formed, not only for the purpose of advocating the political cause to which they are attached, not only for the purpose of gathering together the people who belong to that party in order that their enthusiasm and energy may be excited, because that is a perfectly legitimate and proper action, and I should be extremely sorry, speaking for myself, to say one word which should impede or interfere with the practice of gathering people together to sympathise in the cause to which they are attached; but these political clubs are also formed for the purpose of giving entertainments, for the purpose of providing "meat, drink, and entertainment"—the very words used in the first section of this Act of Parliament; and I say that the lesson taught by the Hexham Petition, and by this Petition is that every candidate who wishes honestly to prevent the commission of corrupt and illegal practices will, from the moment that he becomes a candidate, will from the moment that his candidature is accepted, make up his mind that he will have nothing to do with any political club

club or association, which makes it part of its business to provide meat, drink, and entertainment for the persons who are interested in the cause; and if the result of these Petitions is that those political clubs which provide meat, drink, and entertainment are discouraged, I believe that a great step will be made towards securing purity of Election.

Before I leave my observations upon these clubs I want to say one word about the Rochester and Strood Club. I am not quite sure that I follow entirely the observations of my Brother with regard to that club; perhaps I did not quite understand them; but I look upon the Rochester and Strood Club as an entirely different sort of association from those pernicious associations which I have been describing. I have looked carefully through the accounts of the Rochester and Strood Club, and I cannot doubt, having looked at the accounts of that club, that that club is honestly and truly a club for the innocent association of the members of the Conservative party, and it is no more to be blamed or decried to my mind than the Reform Club, or the Carlton Club in London. It is a club which I have very little doubt in most respects has very beneficial results upon the habits and customs of the people of this city. I think it is extremely desirable that where you have got a city of the size of Rochester, there should be institutions where the members of either party can meet together and enjoy the pleasures of club life; and if the result of this institution is that the pleasures and advantages of club life are extended to grades of social rank, to which they are not extended in London, all I can say is that I think so much the better. But with that exception, I entirely agree with the observations that have been made in respect of those associations, such as the Constitutional Association, or the Constitutional Birthnight Club, which are really, in my judgment, mere machinery for corruption.

Now the charge that has been made in the present Petition in respect of the conversaziones of the 4th and 5th of May is a charge against Mr. Davies and Mr. Walter, and the charge, therefore, as it is shaped in the Petition as treating, has failed; but I entirely agree in the conclusions that my Brother has already stated with reference to the true character of that entertainment. I should not like it to be supposed that there was any inherent difference between a cup of tea and a bun, and a glass of beer and a sandwich. Inherently a cup of tea and a bun contains just as much of the element of corruption as a glass of beer and a sandwich; and certainly, so far as I am concerned, my decision is in no way founded upon any essential difference between beer and tea. The reason why I agree, and agree most heartily, in the conclusion that my Brother has arrived at, and has stated with regard to the true character of the conversazione entertainment is this:—I had to ask myself the question whether that entertainment was given with the corrupt intention of corruptly influencing voters. That is a question of fact and a question of intention. I have arrived at the conclusion, as my Brother has done, that in the case of the Wateringbury Park fête there was no intention to corrupt. One of the matters that I take into consideration there is the general character and conduct of Mr. Davies, and his general character and conduct throughout this election has been such that I find it impossible to arrive at the conclusion that he intended any corruption by that fête at Wateringbury Park. But if that same fête had been given by the Constitutional Association, or rather, to speak more accurately, by Mr. Hayward and the other gentlemen who have the management of that Association, I should not have arrived at the same conclusion; I should have held that the Wateringbury Park fête, although there was only tea and no beer given at it, was a corrupt treating with the intention to corruptly influence voters. I should have arrived at that conclusion because it is impossible to read the evidence in this case without coming to the conclusion that this association, which is pleased to call itself the Constitutional Association, is an utterly unconstitutional body, formed, framed, and carried out for the purposes of corruption. If I had had only the question put to me whether the conversazione was corrupt so far as Mr. Davies is concerned or so far as Mr. Walter is concerned, I should not have arrived at the conclusion that it was so; but with regard to those who were really the managers of that entertainment, Mr. Hayward and the other gentlemen composing the executive committee, it is impossible to doubt for one moment what their intention was, and what conclusion one ought to arrive at with regard to their intentions when they gave that conversazione, with the large excess of provision beyond that which the 3 *d.* paid would pay for. I have arrived therefore at the conclusion that Mr. Davies and Mr. Walter did not take all reasonable means to prevent the commission of corrupt and illegal practices. Mr. Walter, if he had been in a position where one would be inclined to impute to him as much responsibility as one would to Mr. Davies, certainly did not take all reasonable means for preventing the commission of corrupt and illegal practices. Mr. Davies did not take all reasonable means, because he entrusted the management of this conversazione to a body of such a character as the Constitutional Association. Mr. Walter did not take all reasonable means, because he at all events knew the excess of provision over that which the 3 *d.* would pay for; he knew what it was that was given, and he might and should have informed Mr. Davies of the nature of the practices which were going on.

Under these circumstances I do not know that I have much more to add. I have already said that I agree in the conclusions that my Brother has arrived at, and I have only added these observations because I do feel that it is the duty of the judges who

have to administer the Illegal and Corrupt Practices Prevention Act to take care that when they unseat a Member the public should in no way suppose that the Act is one which will unseat those who have done their whole duty towards carrying it out.

Mr. Justice *Cave.*] I should like to say that I agree with what my learned Brother has said about the Conservative Club in the main, the point to which I took exception in its management being only the smoking concerts.

Mr. *Murphy* applied to their Lordships for certificates under the 59th Section for the different persons whose names had been mentioned, and who he submitted had truthfully answered the questions put to them.

The Court granted the application.

Mr. *Willis* asked for the costs of the Petition.

Mr. *Murphy* said that he could not resist the application with regard to the general costs, but submitted that in respect of the cases in which the Petitioners had failed, the Respondents ought not to be called upon to pay the costs.

Mr. Justice *Cave.*] Of course the Petitioners must have the general costs. With regard to the bribery cases, if any extra expenses have been incurred by the Respondent in consequence of them, the Petitioners must pay them. With regard to the treating cases, if any extra expenses have been incurred by the Respondent with respect to Nos. 12, 16, and 17, the Petitioners must pay those. With respect to No. 15 the Petitioners, of course, get their costs. With respect to all the other cases of treating, there should be no costs on either side; that is to say, the expenses which are solely confined to those particular cases. With regard to the subsequent ones, the illegal practices, we think the Petitioners must have their costs, the costs to be on the usual scale in election petitions.

Mr. *Cagney* asked their Lordships whether they would make any order as to the costs of the Public Prosecuter.

Mr. Justice *Cave.*] Mr. Murphy, you represent Mr. Boucher and Mr. Constable; have you anything to say why they should not pay so much of the Public Prosecutor's costs as relate to them individually?

Mr. *Murphy* submitted that Mr. Boucher and Mr. Constable were sufficiently punished by being reported, and that the intervention of the Public Prosecutor had not been necessary for the purpose of bringing home to them any guilt which their Lordships might attach to their conduct.

Mr. Justice *Cave.*] We are obliged to give them notice before we can find them guilty, and then the Public Prosecutor's duty is to appear and assist us in the matter. The Petitioners' interest in the matter is gone at that moment, and I do not see why they should not pay the costs which they have occasioned in that way.

Mr. *Murphy* submitted that their Lordships had a discretion in the matter.

Mr. Justice *Cave.*] There are many ways in which one's discretion could be exercised; for instance, in the case of a man who is very poor, or who had been led into it by other people, and was a mere catspaw, and so on; but these gentlemen are not in either of those positions.

Mr. *Murphy* submitted that there was nothing exceptional in this case.

Mr. Justice *Cave.*] It will be a very wholesome lesson to people in that class who, by their acts, endanger the seat of a gentleman who has been unfortunate enough to employ them as his agents. We think that Mr. Boucher and Mr. Constable must pay so much of the costs of the Public Prosecutor as are solely attributable to their offences.

Mr. *Cagney* asked that the general costs of the Public Prosecutor's appearance at the trial should be paid by the Respondent.

Mr. Justice *Cave.*] Previous decisions have hardly gone that length. I think they must be paid in the usual way. The Treasury must bear them.

CONTROVERTED ELECTIONS (JUDGMENTS).

FURTHER RETURN to an Order of the Honourable The House of Commons, dated 2 February 1893 ;—*for*,

COPY "of the SHORTHAND WRITERS' NOTES of the EVIDENCE which has been or may be Taken at the TRIAL of ELECTION PETITIONS under the Acts relating thereto since the last GENERAL ELECTION, and during the present Session of Parliament, together with a COPY of the SHORTHAND WRITERS' NOTES of the JUDGMENTS Delivered by the JUDGES selected for the TRIAL of ELECTION PETITIONS, in pursuance of the said Acts, and Copies of SPECIAL CASES RESERVED, and of all ELECTION PETITIONS."

(So far as relates to Judgments.)

(*Mr. Chancellor of the Exchequer.*)

Ordered, by The House of Commons, *to be Printed*,
2 *February* 1893.

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25—I.

COPIES of the SHORTHAND WRITERS' NOTES of the JUDGMENTS delivered by the JUDGES selected for the TRIAL of ELECTION PETITIONS, in pursuance of the Acts relating thereto.

PONTEFRACT ELECTION.

JUDGMENT delivered by Sir *Henry Hawkins* and Mr. Justice *Cave* on the TRIAL of the PONTEFRACT ELECTION PETITION at the West Riding Court House, *Pontefract*, on Friday, 9th June 1893.

SHAW - - - - - - - -	Petitioner.
RECKITT - - - - - - - -	Respondent.

Sir *Henry Hawkins.*] WE have considered very carefully the whole of the evidence which has been placed before us in this case, and we have formed our opinions upon it, and I have now to announce the opinion and judgment at which I have arrived. My Brother Cave will say a word or two, expressing his own views when I have concluded the little I have to say.

But I cannot commence that little without expressing my real pain and sorrow to find such personal vindictiveness introduced into a case, as has been imported into this case, on the part of the Petitioner. There have been no less than 28 pages of particulars furnished to the sitting Member, Mr. Reckitt (the Respondent), containing between one and two hundred different charges against him. Of those hundred and odd charges there are comparatively few that there has been even an attempt to prove, and I regret very much to find amongst those few two charges against Mr. Reckitt, imputing to him actual personal corruption, for which in my judgment there was not the smallest tangible foundation.

I propose very shortly to deal with those cases, as they have been put forward, because although I have only to pronounce judgment upon them, I do not think it necessary or useful to travel in detail into the evidence by which those charges are attempted to be supported. The two cases I have referred to are those of Mason and Adams. It is said that the Respondent, Mr. Reckitt, personally endeavoured to corrupt by bribery each of these two persons, each of whom was a voter, by promising to build Almshouses if elected, and that those voters should have the first finished. As to the promise alleged to have been made to John Mason, no admissible evidence was offered in support of that charge. As to the charge of bribing Edmund Adams, it is thus described in the particulars: "Edmund Adams and Edwin Llewellyn Poulson a few days before the election, and on the day of the election, at the house of Edmund Adams in Aire-street, Knottingley, promised to build Almshouses if elected, and that Adams should have the second almshouse if he would vote for the Respondent." Now I have said that with reference to this charge there is really no tangible evidence upon which any person could in my judgment reasonably found an accusation of this serious description. It is perfectly true that Adams, when called into the box, gave an account of two interviews which he said he had had with Mr. Reckitt, one when he came to call upon him to canvass for his vote, and when he said he had not made up his mind; and the second upon the occasion when he said that he asked Mr. Reckitt with reference to some almshouses, and that Mr. Reckitt, said that when he got into Parliament he should build some almshouses, and that the voter should have one. There is nothing at all in the evidence of Adams to support this particular charge, that he was promised that he should have a second almshouse if he would vote for Mr. Reckitt. During the cross-examination of Adams, and even during his examination in chief, I had very grave doubts as to his credibility. Of course Mr. Reckitt was called to contradict him, and he said the statement of Adams was absolutely untrue, that it was true the subject of almshouses was mentioned generally and the man made some application to him, but he told him distinctly: "I have not come here to talk about almshouses, I have come here to ask for your vote, and to talk about politics, and that is all I have to do, and I cannot discuss with you anything about almshouses at all." The man was disappointed. Whether upon this slender, I was going to say foundation, but it is absurd to call it foundation, he based his story, or whether in his disappointment he simply invented it, I do not care to inquire. All I can say is, that I am satisfied that there is

no foundation for the charge, and if I wanted confirmation of Mr. Reckitt's denial, which I certainly do not, it was abundantly afforded by the testimony of those gentlemen who were called to corroborate his contradiction. I think, upon such evidence, such a charge never ought to have been inserted in the particulars, and I must say that I was surprised when, after putting the matter to Mr. Bigham in the course of yesterday afternoon, I found that notwithstanding the contradiction of Mr. Reckitt he was still, by those who instructed him, prompted to say, "I press that personal charge against Mr. Reckitt," affording conclusive proof to my mind of the vindictiveness which dictated this among a great many of the charges stated in these particulars. I am not intending to go further into that case. There are many other observations which I could make upon it if I were minded so to do, but I have said enough to express my judgment as to the character of the charge itself, and as to how little foundation there was for it.

The next charge is one of bribery with reference to a man named Thompson, as to which all I shall say is that I think it is not established. I say no more about it.

There is another case in which it is said that there were certain pamphlets circulated in the Borough of Pontefract, for the purpose of bribing generally the inhabitants. The nature of the bribe was described to be a general promise that if the voters voted for Mr. Reckitt and would return him as their member they would have a library built by him, or by his father, similar to that which was built at Hull through the generosity of Mr. Reckitt senior. I have one of those pamphlets before me, and undoubtedly it does set forth and show that there was a library in Hull, and that it was a library built through the generosity of Mr. James Reckitt, and it is true that at the back of that pamphlet on a red label was the name of Mr. Reckitt, prominently placed above that of Mr. Shaw, and there was an indication as to the mode in which those who were disposed to vote for Mr. Reckitt should vote and put their crosses. I accept the explanation that was given as to the reason for the introduction of this pamphlet. Something had been said by a partisan of Mr. Shaw derogatory to and in ridicule of Mr. Reckitt. It was said that he was nothing but "a carpet-bagger," and that those pamphlets were circulated in order to get rid of the impression that was endeavoured to be created by his opponent or by those acting in his interest, and for no other purpose. I do not believe that in the mind of Mr. Reckitt there was a thought of influencing or corrupting any one of the inhabitants or voters of the Borough of Pontefract by the issuing of this pamphlet; and when I come to look at the explanation of the red card or label placed over the back of the pamphlet, it is very easily understood. It is only necessary to look at it to see what it is. As the pamphlet was originally printed it showed on the back how the votes of those who were intending to vote under the "Public Libraries Act" should be given; the printing on the back of the pamphlet, without the red label attached to it, ran thus:—"Write the word 'Yes' in the space provided upon the official voting paper and then sign your name underneath where indicated." This had application only to the "Public Libraries Act" and the voting under that Act. If the same course had been adopted in voting for a Member of Parliament the vote would have been absolutely void, for if a man wrote "Yes" and signed his name upon his ballot paper, and put it so signed, with "Yes" written on it, into the ballot box, it would not even be counted by the returning officer, — he would be bound to reject it. In order therefore that persons might not be misled by that which originally appeared on the back of the pamphlet under "how to vote," he put "Reckitt" and a cross against his name, leaving the name of "Shaw" below without any mark against it. I think this is the whole and the true explanation, and I certainly have no hesitation in saying that in my judgment there is not a pretence for imputing anything like an intention to corrupt to Mr. Reckitt, who is charged here with having been a party to the issue of those pamphlets.

The next matter is the matter of general treating. It is admitted that there is very little in that, and with regard to the individual treating, although there were circumstances undoubtedly which were calculated to create some suspicion with reference to the one or two particular houses which were mentioned, I mean the "Bricklayers' Arms" and the "Greyhound," I find no evidence which would justify me in coming to the conclusion that there was either general or individual treating of a corrupt character.

I come next to the question of those boards, and with reference to them all depends upon the provisions of the 7th section of the 46th and 47th of Vict. ch. 51, the section relating to illegal practices:—"No payment or contract for payment shall for the purpose of promoting or procuring the election of a candidate at any election be made" (then sub-section (b)) "To an elector on account of the use of any house, land, building, or premises for the exhibition of any address, bill, or notice, or on account of the exhibition of any address, bill, or notice." This section evidently was framed in order to meet the case which occurred some years ago, of the Westminster Election Petition, where bribery was charged in respect of certain boards which had been exhibited at certain public-houses, and other places for hire. With reference to the boards in this case it was admitted that there were a great many (the number is not material) covered with placards and printed coloured papers, placed outside the doors of the houses or premises of various electors in the borough. But that alone is not an illegal practice within the meaning of the Statute. The Statute requires, to make it an illegal thing, that there should be a contract for the hiring of the right to exhibit such boards. Here is the section: "No payment or contract for payment for the

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promoting or procuring the election of a candidate shall be made to an elector on account of the use of any house, land, or premises &c." There is not evidence of any contract for the hiring of any house or other premises for the exhibition of these boards; and although it is perfectly true that two or three of the witnesses said that having exhibited boards they had afterwards converted them to their own use when the purpose for which they were exhibited was served, there is not any proof of a contract for payment in respect of them; and I think the very fact that most of the boards were collected after the election was over by those who had given them out for exhibition affords cogent support to the view I have taken upon this case. I think there is nothing whatever in that charge.

I come now to the next two cases, the case of the yellow rosettes, and the case of the yellow cards. As to the rosettes the question is whether, they not having been paid or contracted to be paid for by the Election Agent, the use of them could be treated as an illegal practice. That depends entirely upon the language of the section to which I am now going to call attention:—"No payment or contract for payment shall for the purpose of promoting or procuring the election of a candidate in an election be made on account of bands of music, torches, flags, banners, cockades, ribbons, or other marks of distinction." There was no evidence of payment for rosettes, the case, therefore, as to them fails. As to the yellow cards, it was urged that they were marks of distinction. It is perfectly true, as was admitted by Mr. Pope in the course of the inquiry, that a great many foolish persons had used them as marks of distinction, but he contended that that did not make the payments for those cards illegal payments, the cards having been ordered for legitimate use, and not that they should be used as badges of distinction. I am not going to say more respecting these yellow cards upon the present occasion, because, although undoubtedly they were paid for, we are not agreed as to whether they were marks of distinction or not; but I desire to correct any erroneous impression which may exist with reference to the decision of the case at Walsall. I was one of the Judges who tried that Petition. I thought, and I still think, that the cards which were in use there, were cards ordered and used as marks of distinction, and I may add that I came also to the conclusion that they were simply cockades in another form. They were made for the purpose of being worn in the hat; they were ordered for that purpose; they were delivered in order that they might be used for that purpose; they were used for that purpose, and pinned and stuck into the hats in the presence of those who were undoubtedly agents for the sitting Member; and they were paid for with a knowledge of the use that had been made of them and of the purpose for which they were ordered. Under those circumstances it was absolutely impossible in the Walsall case for the sitting Member to escape from the charge made, that he, through his agent, had been guilty of making an illegal payment in respect of the hat cards, whether you call them cockades, or whether you denominate them only as marks of distinction. The only reason for my referring to that case is to say that that case is about as unlike the present as it is possible to conceive any case to be unlike another. So much for that.

But I come now to the last charge, that against Benjamin Draper for having bribed or committed an illegal practice in paying to a person named Whittington his railway expenses for attending to vote. There can be no doubt at all that the man was paid his railway expenses, there is no doubt either that he was paid by Benjamin Draper; nor can there be any doubt that if he did that corruptly, he was guilty of an illegal practice or bribery. It is immaterial to the purposes of this case whether you call it by one name or by another. It was, however, contended for the Respondent that the seat of Mr. Reckitt could not be affected unless we found that what Draper did was corruptly done, and it was further urged that, even if corruptly done by Draper, there was no proof of his agency for the sitting Member within the interpretation of that term which has been given in many decided cases. So far as regards the corrupt motive, I must say that I think that there is abundant evidence of it to be found in this: First of all he must have known that the practice was an improper one, because according to the evidence of the man Whittington, when he had paid him the money which was said to have represented his railway expenses he begged Whittington not to tell. Why should he beg him not to tell, if he was not conscious of having done anything which was either discreditable, or contrary to law? It is true that when Benjamin Draper came to be examined upon the matter, he said, "I did not say that I wished Whittington not to tell but Whittington asked me not to tell," as if Whittington understood that it was an illegal thing. I am bound to deal with these things according to the dictates of sound sense, and I come to the conclusion that Draper did know that he was doing that which was improper and illegal, and that although he might not have known the precise consequences of his act, yet nevertheless he was guilty of that which in the eye of the law must be deemed corrupt, and in respect of that illegal act of course we shall have to report him to the House when we make our Report.

Now comes the question of agency. That question of agency is one which has occupied a good many minds and upon a great many occasions, and I have considered all the circumstances with a view to see whether or not they ought to lead us clearly to the conclusion that Draper was in what he did an agent in law for the sitting member. I am bound to say, and I say it with extreme regret, that I think he was. I think his

agency has been established. I need not discuss the different steps which have led me to that conclusion, it is sufficient to say I have arrived at it, and such being the case, I am further bound to say that I can see no reason why the ordinary consequences should not follow. It is lamentable, however, to think that Mr. Reckitt, whom I absolutely acquit of anything like personal knowledge of this, as I do also his election agent, should by such a reckless act of Draper be placed in the uncomfortable position in which undoubtedly he is placed by this decision. One cannot help it; one must deal with the facts as one feels they ought to be dealt with, and, much as I regret it, I am bound to come to the conclusion that Mr. Reckitt must lose the seat. I desire to say that, so far as my own views are concerned, there is not a shadow of ground for imputing to Mr. Reckitt that he personally was cognizant of any illegality. He owes his disagreeable position entirely to the corrupt act of a person who unfortunately had been constituted his legal agent, through the very loose way in which the election was conducted at Ferrybridge. I say no more.

The result of all this will be that the seat must be declared vacant.

Now we have only to deal with the question of costs. With regard to them we have considered the matter thoroughly, and having regard to the scandalously reckless way in which charges have been multiplied in this case, we have come to the conclusion that the Petitioner ought to have no general costs of the Petition at all, but that he ought to have the costs of the proof of the cases of Whittington and Turner only. There will be no costs on either side as respects the yellow cards, the boards, the pamphlets, the treating, or any other act of bribery of which evidence has been given; but we order the Petitioner to pay the costs of the cases of Adams and Mason: and also the costs incurred in the personation cases of Baker; and also the costs of all those other charges in the particulars of which no evidence was given. We have taken this, which perhaps may be said to be a strong course, not only because we desire to mark our great disapproval of the reckless mode of heaping up charges in the way that those are heaped together, putting the gentleman who was sought to be affected by them not only to the inconvenience and embarrassment of meeting all those charges which were so, as it were, thrown at him, but for the purpose of marking our sense of the conduct of those who tolerated what I think is so vindictive and so cruel a proceeding. I regret very much indeed that we are obliged to unseat Mr. Reckitt on account of this misconduct of his agent, because as regards Mr. Reckitt no imputation of any sort or kind rests upon him. He will, however, receive all the costs of all those matters which have been recklessly charged against him without foundation through the instrumentality of somebody who certainly seems to have spared no pains to put him either to pain or to inconvenience.

Mr. Justice *Cave.*] I entirely agree with what my Brother has said as to the scandalous manner in which this petition has been carried on and the reckless way in which costs have been incurred, and in which the Respondent has been put to wholly unnecessary expenditure.

I do not agree altogether with some observations that were made by Mr. Pope with reference to the language of the Petition itself. That is really nothing more than formal language, intimating that the Petition will be presented, and that the Petitioners reserve to themselves the right to give particulars under all the heads under which it is possible that charges may be brought. In former times, before illegal practices and illegal payments and other things had been introduced, it was simply a short form in which the Petitioner alleged that he charged the Respondent with having by himself and his agents been guilty of bribery, treating, and undue influence; and being so short it did not attract the attention which Petitions, so much longer, do now. That is partly owing to the introduction of these illegal practices, and partly owing to the somewhat unnecessary amplification of the Petition under those heads. I think, as a general rule, it is quite sufficient to say, in the language of the old Petitions, that the Respondent and his agents were charged with bribery, corruption, and undue influence, and also with illegal practices. It is not intended really that the Petitioner should give information which enables the Respondent to meet the charges which are going to be made against him, but merely for the formal purpose of giving him notice that a petition has been filed, and of enabling him to prepare himself with such general evidence as he may deem to be necessary. The real business is done when the particulars are delivered, and I must say that, I think, these particulars are very scandalous indeed. To my mind, no particulars ought to be delivered in any case unless the Petitioner is in possession of some evidence which he can lay before a judge. Suspicion is not sufficient. That may justify the wideness of the Petition, but it does not justify the wideness of the particulars, because they are intended to give the Respondent notice of what are the charges which have been made against him, and it is necessary for his defence that he should at once incur the expense of investigating those cases, of seeing all the witnesses who can give him any information or light upon them, and in that way preparing himself for the trial. In this case, according to the best analysis that I have been able to make, there are no less than 109 separate charges in these particulars; and when I say 109 I treat the case of the alleged treating at the "Bricklayers' Arms" as being one case, and not as a case for every person who is alleged to have been treated there; but, taking that as one, and taking other similar cases in the same way, I still find 109 charges to be investigated by the Respondent before he

he can feel that he is in a position to meet any evidence that may be brought against him. Of those 109 charges no evidence whatever has been offered upon 75. Some evidence, of a more or less decided character, has been called on 31, and, in my judgment, the Petitioner has succeeded in three only. If he had confined his case to those three and to any of the remaining 31 upon which he had fairly reliable evidence, I do not think any complaint could have been made of these particulars; but to add 75 charges with respect to which he had no evidence at all that could be laid before a judge was, in my opinion, scandalously vexatious and oppressive. It must necessarily lead to enormous cost, and those costs ought to, as I trust they will, in accordance with our order, fall upon the Petitioner, who has abused the opportunity by making those utterly futile charges which he has had no means whatever of supporting.

When I come to the particular charges, the first to be dealt with is the charge of bribery against Mr. Reckitt personally in the case of Adams. I agree with what my Brother has said with reference to that case. I entirely believe the account which Mr. Reckitt has given of it; and I think that one can do more with regard to that case than one is generally able to do, because in many cases one has to choose between believing this side or that side, and even when one comes to the conclusion that one side is to be preferred to the other and accepted as giving the true version, there still remains an uneasy kind of sense of, how came it about that the charge was made? Has the person making the charge invented it?—which, of course, is a rare thing to do and one which should not be attributed to anybody without a full conviction that they have been guilty of such extraordinary wickedness. In this case I think that the explanation which was given by one of the witnesses, Mr. Whitteron or Mr. Arnold, seems to show how this arose. He says that in the course of his speeches Mr. Reckitt was advocatimg pensions for the poor at the end of their lives, and possibly almshouses for them to live in where they have not been able to get houses of their own. That is a perfectly legitimate opinion for any man who is a candidate for Parliament to hold, and many men, as we know, do hold opinions more or less approaching to that kind of thing; and one can easily understand how, when this came to be talked about, Adams may have got it into his head that he was going to have the benefit of this almshouse. From that to the suggestion that he made in court is a very easy step. He is a somewhat crafty man, I should judge, from his manner of giving evidence, and the way in which he gave it certainly satisfied me that there never was any such conversation as that which he deposed to, and that the idea itself had been suggested to him by the speech which had been made by Mr. Reckitt upon a totally different subject, or rather a subject which he treated in a totally different way. I, therefore, have the satisfaction of not only being convinced that the accusation was false, but of seeing how it came into the head of Adams to make it, and that is more satisfactory than coming to the conclusion that it was false without being able to explain how it came to be made.

With regard to the pamphlets relating to the Hull Library, I agree again with my brother that it is quite impossible to consider them as amounting to general bribery. No mode of construing the Act of Parliament relating to bribery will bring the circulation of those pamphlets within the provisions of that clause. I do not think it was—what shall I say?—quite a right thing to circulate them. I am not satisfied with the explanation that was given of how it came to be circulated, and I am strongly inclined to suspect that this, which was not done by Mr. Lowden, but was done by by Mr. Marshall, who was imported from Hull to assist in this election, and done by him on his own initiative and apparently without consulting anyone upon the subject, was done with the notion of predisposing the voters of Pontefract Borough in favour of a man whose father had conferred such material benefits upon Hull. That, however, is far from amounting to bribery or anything like it, it is not an offer or promise or anything of the kind. It is appealing to the lower desires of the people; but it is impossible to say that because it does that, it is bribery. However undesirable it is that these appeals should be made, they cannot be twisted into bribery when there is nothing in the shape of bribery about them.

With regard to the charges of treating I also entirely agree. The charge of general treating is ridiculous to my mind. If any one will take the trouble to refer to any case in which the subject of general treating has been dealt with, they will see that to talk of a few gallons, ten gallons or so (for that is about the amount) of beer being given in a constituency of 2,600 people, even if it were given away for the purpose of influencing their votes, and to say that that is general treating is positively absurd.

With regard to the individual treating at the "Bricklayers Arms" and the "Greyhound," there are circumstances, I must say, of some suspicion attending them when you come to know the whole of the circumstances. The "Bricklayers Arms" is in Fishergate. John Bould, who was dealing with this liquor, ordering it and having it chalked up to him, was the person who was employed by Draper to canvass Fishergate and the persons who were found drinking the liquor in the "Bricklayers Arms" were, many of them, voters in Fishergate, the place which John Bould had been previously engaged in canvassing. On the day of the election, of course, all canvassing was over and beer was given away It is, therefore, not unnatural to conclude that there may have been some suggestion with regard to beer previously; but that does not amount to more than a suspicion and

would not justify one, I think, alone, in the absence of further evidence, in coming to the conclusion that there was corrupt treating such as to avoid the election.

Then there were a few cases of which little was made when Mr. Bigham came to reply in which it was alleged that there had been illegal employment or illegal payment. I cannot see that anything of the kind was made out. The number of clerks, that is to say the persons who attend upon the Committee, and who practically have little or nothing to do is limited. The number of messengers who are supposed to go on messages from one Committee Room to another, or to fetch a particular individual who happens to be wanted to give information is also limited, and very properly limited, because it is very difficult to limit their number by the work which they can be shown to have done. On the other hand mere clerical work has not in every case to be done by clerks; but obviously if they have other duties you may employ persons who give themselves out for doing clerical work to do it, and the mere fact that they are employed to do clerical work, writing addresses, copying out documents, or things of that kind, does not at all, in my judgment, necessarily make them clerks; nor, again if other persons are employed, to take out and deliver bills, does that make them in my judgment messengers. In both these cases, no doubt if there is only colourable employment of these people, if there is an intention of evading the Act it would bring the offender at once within its provisions; but I can find no trace of any attempt of that kind here. I do not think it was wise on the part of Mr. Lowden to pay his clerks or any clerks a fixed sum of money, leaving them to get the work done as and when they pleased, and in point of fact he did intimate that they were not at liberty to engage any one without his previous approval; but then if his previous approval was necessary he falls into another difficulty; for if that is so, then they are his servants and he ought himself to pay them that which they have to be paid. You may, no doubt, take work to a printer who will not print himself but will employ hands whom he pays wages to for that purpose to do it for him, but that is an entirely different thing. Taylor, Mr. Lowden's clerk, was not a person who contracted to do clerical work; he was actually a clerk in the service of Mr. Lowden who was entitled to his time, and this is, in my judgment, an unwise way of remunerating him for extra work which he does himself or gets others to do. I cannot see, however, that where it is done honestly, as it appears to have been done in this case, and not for the purpose of evading the Act it falls within any of the sections against illegal practices or illegal payments, or employment, and I entirely absolve Mr. Lowden in respect of those charges.

With regard again to the boards, boards were used at Pontefract as well as at Knottingley and at Ferrybridge. If they had been used at Knottingley and Ferrybridge alone without being used at Pontefract I should have had some suspicion. If they had been used at Ferrybridge alone I should have had great suspicion. But here they were used in pursuance of a general arrangement made by Mr. Lowden, and I see nothing at all to lead me to any conclusion that there was any understanding on the part of Draper or of the witnesses who have been called that they were to have the boards when they were done with; nor, indeed, if I had come to that conclusion should I see my way to say that it was in contravention of the section referred to by my brother with relation to the hiring of premises for the display of posters. Of course, with regard to this as well as to other things, if they are merely colourable—if these boards are bought and given out with the intention that the persons who made themselves active should have the boards and sell them for what they would fetch, it would be a totally different thing. That undoubtedly would fall within one or other of the enactments of the Act, either as an illegal payment for services which never were rendered, or as a form of corruption. But there is nothing at all to show that that was the case here, and I am clearly of opinion that that allegation has not been made out.

Following the order adopted by Mr. Bigham in his reply, I next come to the yellow "Reckitt X." cards, and with regard to those I say nothing except that I do not agree with the conclusion at which my learned brother has arrived. I am glad, however, to think that we differ not in the least degree upon the law which ought to be applied to them, but solely upon the inference of facts which ought to be derived from these circumstances; and that being so, it would not add in the least degree to the public enlightenment nor to the guidance of the public in any future case if we were to take up time in giving our respective reasons for coming to different conclusions, on this subject.

With regard to the rosettes, there was as I pointed out in the course of Mr. Bigham's address an entire failure to prove that there had been any payment made at all, and in the absence of proof of illegal payment, and in the absence of proof that it was made by an agent of the Respondent it is quite clear that no reliance can be placed upon it.

The last case to which I need call attention is that of Whittington and Turver, and there I entirely agree with what has already been said by my brother. I think it is impossible to read the statement which was made by Draper himself without seeing that what he did was this. He got out a list of those voters who had ceased to reside, he found in that list the names of Whittington and Turver and he wrote to each of them, asking them to come and vote for Mr. Reckitt and promising them that their expenses would be paid. That was a corrupt offer made to Turver. It was not accepted by him. Whittington, however, did accept it and he got 5*s.*, and not only 5*s.* sent to him, which was far more than enough to pay his fare, but also an additional 5*s.* given to him after he had actually

actually voted. I entertain no doubt whatever, and it is quite impossible to my mind to entertain any doubt, looking at the case of "Cooper *v.* Slade," but that these payments were corrupt payments, and that the offer made to Turner was a corrupt offer.

Then the only question which remains is the question of agency, and it is with regard to that that it seemed right that Mr. Lowden and Mr. Dey should be called; because Draper, in the course of his examination, stated that he had been appointed by Dey, whereas Mr. Lowden was responsible for the general arrangements of the election. It was desirable that both of them should be seen upon the question of agency. It is sometimes very difficult for the petitioners to obtain any information at all. Occasionally the agents, who are relied upon to conduct the case of the respondent, and to advance his election, are studiously concealed, in order to prevent the other side from getting to know who they are. I do not suggest that that was done in this case, but certainly the mode in which the election was conducted was not a very happy one. Agents cannot in these days, especially with this Act increasing their liabilities in the matter of illegal practices, be too particular what it is that they do, and, in my judgment, it would be always the wisest and safest for them, provided they intend to act rightly, to keep a correct account of their expenditure, to give their orders in writing, from a book with counterfoils, and in every respect to keep everything as clear as they possibly can. With regard to the way of conducting the election, it would be desirable that they should enter in some book or other who are the responsible people, who are the agents, who are the clerks, who are the canvassers, and so on; and if that is done, at any rate, they cannot be complained of for not having done their duty, and shown a thorough desire to act honestly, and in an above-board manner. Whether from want of experience or not, I do not know, but, unfortunately, that course was not observed here. Mr. Lowden took for himself the town of Pontefract and that district, and I must say that the election seems to have been fairly and properly conducted throughout that district. The same care was not taken, unfortunately, with regard to Knottingley. At Knottingley two persons were appointed, both of whom are clearly agents, and those are Mr. Dey and Mr. Marshall. Why Mr. Marshall was appointed, I do not know. I should rather conjecture that he was introduced from Hull, by Mr. Reckitt, or some friend of his, and that he was rather forced upon Mr. Lowden than actually selected by him as a coadjutor. Dey and he seemed to have exercised a divided sway at Knottingley; and Mr. Marshall appears on more than one occasion to have taken the liberty of giving orders out of his own head, without consulting Mr. Lowden or Mr. Dey, and by so doing, as it seems to me, of putting his principal into a very serious embarrassment.

With regard to Ferrybridge, the case was, if possible, worse, because no one seems to have taken the slightest trouble with regard to it. It is said, by way of excuse, that Ferrybridge was an unimportant place, because the views of the voters there were well known, and it was not necessary to spend much money there. Now, that is not so, as I find the staff at Ferrybridge consisted of a clerk and a messenger, who were paid together four guineas, and that is exactly in proportion to the amount that was spent in clerks and messengers in the other parts of the constituency; so that there was no diminution of expense there.

With regard to the committee room, a sum of 3*l.* was paid for the committee room at Ferrybridge, which was only used at night for a fortnight and during the whole of the day on the polling day. The amount they paid for committee rooms in the whole of the rest of the constituency was only three guineas, or very much the same amount, though it is to be mentioned that at Knottingley they had the advantage of the Liberal Club, and they had nothing to pay there. Still there remains the fact that, with regard to the committee rooms, the expense incurred at Ferrybridge was equal to the whole expense incurred in the rest of the division.

When you come to miscellaneous matters, the employment, for instance, of persons to distribute bills, and so on, the amount in Ferrybridge is double the proportion of what it was anywhere else. So that, in fact, instead of the expenditure being much less in Ferrybridge in proportion, it was considerably greater in Ferrybridge than it was in other parts of the constituency.

Now, how was the management of the election organised? In the most extraordinary fashion. Mr. Arnold, when he was called, said he was on the committee for Knottingley, but he knew nothing whatever of Ferrybridge, and did not see Draper at all in connection with the election. Although Mr. Arnold gave the names of the committee for Knottingley, Mr. Dey says that he knows of no committee for Knottingley, or for Ferrybridge; that he was the person in charge at Knottingley, subject only to Mr. Lowden's superintendence. Mr. Lowden knows of no committee for either Knottingley or Ferrybridge. There is no evidence, indeed, of the existence of any committee at either of those places except the statement of Mr. Arnold, and there is no proof at all of any work having been done by either of them. Under whom, then, was Draper? It does not appear that he was under anybody. Mr. Dey appointed him without instructions to do so; and, having appointed Draper, one would suppose that he would have organised a staff and appointed Thompson. He did not appoint Thompson; he did not even know that Thompson had been appointed. Thompson was appointed by Mr. John Poulson, we are told.

Then, with regard to instructions, they gave only general instructions to Draper, supplied him with books, but never saw the committee room or the books afterwards. He knew nothing of what went on; he gave no orders, he got no reports, and he made no payments. Mr. Lowden says that he gave instructions to Edwin or John Poulson, he does not know which, to appoint some men as before, and was quite unaware that he had appointed Draper upon his own responsibility. He instructed, he says, a man named Brown, of whom we do not hear otherwise in connection with the case, to take a committee room, but he authorised no one to employ Wright, Livesey, or Briggs, who were severally employed in distributing boards, and in providing boards for the purpose which has been referred to. He tells us that, in his opinion, he understood Mr. Edwin Poulson to be in charge of that committee room, and he said he told either Brown or Edwin Poulson, or John Poulson, to get their stationery at Botterill's. Now, that is very extraordinary, as showing how utterly neglected Ferrybridge was, and how thoroughly Draper was left to manage things for himself. Mr. Lowden says, "I gave no instructions who were to keep the canvass books," or such of them as have been produced, because it is said that some have been lost, and some of the cards have been lost also. Mr. Draper carried on the whole of the business, so far as one can make out. No one is produced who has acknowledged that he did anything at Ferrybridge, except Draper. He determined who should canvass, he received their reports, he wrote to the out-voters to endeavour to get them to come, and he alone possessed the names of the canvassers upon a scrap of paper, which he says he has since destroyed. Mr. Edwin Poulson was called, apparently, for the purpose of showing that he had charge of this committee room, and that he was agent there, to conduct the election; but Mr. Poulson admits that he had no instructions of the kind, that he never went to the committee room during the whole of the election, and that he ordered nothing, and gave nobody any instructions. What follows? It follows that Draper was left to do what he thought proper to do, in order to secure the election of Mr. Reckitt. He was indeed the only person in charge at Ferrybridge. Mr. Marshall says he went over three times, once to see that he got the books, and the second time to see that they were properly distributed, and the third time to see what the results were. But he admits that he took no part in saying who was to be canvassed, that he made no provision for out-voters being written to, and that, in point of fact, he only went over on those occasions for a very short time; and, apparently, no one else had the slightest knowledge that he was taking any part whatever in the affairs of the election at Ferrybridge. Under these circumstances it is impossible to hold that Draper was not in charge of the interests of Mr. Reckitt there, and that he was not his agent; and that being so, it follows that Mr. Reckitt must be held responsible for the misconduct of Draper, and consequently the seat must be avoided.

I share to some extent the regret expressed by my brother at the result to which we are obliged to come. It always seems hard upon a candidate who has been successful that he should lose his seat because of the folly or stupidity or misconduct of some person whom he has allowed to act as his agent, probably without his knowing anything at all about it, and who has done that which, if the candidate had known of it, he would never have dreamt of allowing for a minute. That, however, is a necessary consequence of the way in which our elections are conducted. It is very difficult indeed to find out what corrupt or illegal practices are committed, and when one is found out, as occasionally is the case, it is an almost certain index that there are a great many more which have remained undiscovered. From the mode in which the business at Ferrybridge was conducted, and from what we have learned with regard to the drinking at the Bricklayers' Arms, the manner in which the boards were dealt with, and the production of the rosettes, which appeared mysteriously upon the scene when nobody knows from whom they came, I cannot help suspecting that a good deal more was done that would not bear the light than what we have been actually able to discover. That, however, is a matter of nothing more than suspicion.

In my judgment this case has been carried sufficiently far to compel us to declare the seat vacant, and I concur, therefore, in the judgment of my learned brother, and in the order which he has suggested with reference to the costs of the Petition.

Sir *Henry Hawkins.*] First of all, what is going to be done with the application to commit somebody to prison for something?

Mr. *Day.*] I was going to make it in due course.

Mr. *Bigham.*] Before that matter is mentioned, may I make an application to your Lordships for a certificate for Whitttington?

Mr. Justice *Cave.*] What certificate is it that you want?

Mr. *Bigham.*] My Lord, he accepted a bribe, he is a bribee, and as such he has committed an offence; but if your Lordships are satisfied that he has told the truth you will grant him a certificate.

Sir *Henry Hawkins.*] We need not give it to-day.

Mr.

Mr. *Bigham.*] No; it is only necessary that he should have it, otherwise he will be prosecuted, so I am told.

Mr. *Turton.*] Your Lordships have decided that Benjamin Draper has been guilty of a corrupt practice, and Mr. Justice Hawkins stated it was intended so to report him to the Speaker. That being so, my Lord, it will also be my duty to report to the Public Prosecutor what your Lordships have decided, and unless your Lordships grant a certificate of indemnity to Benjamin Draper criminal proceedings will be taken against him.

Sir *Henry Hawkins.*] We will consider the case. Do you make an application for Draper?

Mr. *Day.*] I intended to mention it to your Lordships. Of course I do not appear for him, but I hope your Lordships will see your way to give him a certificate on the ground that he told the truth.

Mr. *Bigham.*] I do not appear for Whittington.

Sir *Henry Hawkins.*] We will intimate our views to Mr. Soden.

Mr. Justice *Cave.*] Nothing can be done unless we concur.

Sir *Henry Hawkins.*] We shall have to report to the Speaker whether any corrupt or illegal practice has or has not been proved to be committed by or with the knowledge and consent of the Candidate. We shall report as to that, that there has been no such corrupt or illegal practice committed with his knowledge or consent. The names of all persons who have been proved to have been guilty of those practices are two, Whittington and Draper; we shall report them. Then as to whether corrupt or illegal practices have, or whether there is reason to believe that corrupt or illegal practices have extensively prevailed at the Election: if I were to judge from the particulars I should say they had, but we have no evidence before us one way or the other. Certainly we cannot certify that they had not.

Mr. *Day.*] I was going to mention to your Lordships the matter that came on in Town. Mr. Pope said he had no desire to be vindictive in the matter and I repeat that now. It has been before your Lordships, and it seems to me to be rather a serious case in some ways. I do not know whether I should remind your Lordships of the facts.

Sir *Henry Hawkins.*] I know enough of the facts. I remember the facts perfectly.

Mr. *Day.*] If you remember the facts I will not say any more, but leave the matter in your Lordship's hands.

Sir *Henry Hawkins.*] Is anybody instructed on the other side?

Mr. *Bigham.* The matter stands in this position. This application was supported by an affidavit of the boy Crossley, and by other affidavits. Mr. Chatterton was put into the box and gave his evidence of what took place between himself and Crossley. That was also sworn in the affidavits which were used on behalf of the gentleman making this application, that it was the intention of the Respondent in this case to put Crossley into the witness box, that he was one of their witnesses, and that they intended to have him sworn here, and it was upon the ground that he was one of the witnesses that it was alleged that we were doing something wrong, that we were tampering as they said with one of their witnesses.

Sir *Henry Hawkins.*] I do not wonder at all at their not putting a boy in the box who had been in your solicitor's office.

Mr. *Bigham.*] He was not in our solicitor's office, but in Mr. Lowden's office.

Mr. *Day.*] Afterwards he was in Mr. Shaw's employment.

Sir *Henry Hawkins.*] He was in Mr. Lowden's office; he left Mr. Lowden's office and then went into the employment of Mr. Shaw, and it was while he was in that employment that they complained of your tampering with him, and I do not wonder afterwards that he was not called. What are you going to do with it?

Mr. *Bigham.*] I put Mr. Chatterton into the witness box, and he was examined, and I understood that I was to have an opportunity of cross-examining the persons who had made the affidavits in support of the allegations.

Sir *Henry Hawkins.*] Are they here now.

Mr. *Bigham.*] I suppose they are not.

Mr. Justice *Cave.*] Had you not better agree to let it drop.

Mr. *Bigham.*] I need hardly say we are content to let the matter drop, but if my learned friend presses to have Mr. Chatterton convicted, I must go into it.

Mr. *Day.*] I told my learned friend what course I proposed to take, and I thought it was a very reasonable one.

Mr. Justice *Cave.*] You mean that you are willing it should drop?

Mr. *Day.*] Yes, on terms. I suggested that our costs ought to be paid.

Mr. Justice *Cave.*] Then you are in a difficulty, because it was adjourned to this place. Now, your people who have made the affidavits are not here, I am told?

Mr. *Day.*] I believe they are. I can call them if your Lordship wishes.

Mr. Justice *Cave.*] You have got rather an uphill game, Mr. Day, because it is no offence to go to a person who can give information and try to get it out of him. You have to make out that your witness has been tampered with.

Mr. *Day.*] Am I bound to do that? Your Lordship remembers that the other side took the statement from the boy.

Mr. Justice *Cave.*] They had a perfect right to do it. There is nothing to prevent their doing it even if he is your witness.

Mr. *Day.*] Certainly not, my Lord, but I put it in this way, that they had no business to obtain a statement from anybody, whether my witness or not, by improper means.

Mr. Justice *Cave.*] What were the improper means?

Mr. *Day.*] The improper means were first of all offering a boy who was discharged without character employment in London, and then subsequently, when they could not obtain what they wanted, threatening the boy with penal servitude for seven years, and then taking out a Police Court summons and having it served upon him by a policeman.

Sir *Henry Hawkins.*] Is there anything which aggravates it in serving a summons by a policeman.

Mr. *Day.*] I cannot say, I thought so. It would have that effect upon him, my Lord.

Sir *Henry Hawkins.*] It makes it more important. It is nothing more than that.

Mr. *Day.*] I must submit to whatever view your Lordship takes.

Sir *Henry Hawkins.*] You can if you like say that you will fight it out, and then we shall adjourn it to London again when my brother Cave and myself sit together, which may probably not be till the middle of July.

Mr. *Day.*] I have no wish to have that done; if your Lordships think it ought to drop we will do so.

Sir *Henry Hawkins.*] I have two summonses before me which are adjourned.

Mr. *Day.*] That is a very minor matter. We may set one against the other, my learned friend taking out one, and I the other one, and let us say nothing more about them.

Sir *Henry Hawkins.*] I do not want to say anything more about them. Then both summonses are dismissed without costs. No costs on either side. That is as regards those summonses.

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Counties or Divisions of Counties.	Area in Square Miles.	Population, 1891.	Number of Inhabited Houses, 1891.	Number of Electors entered on the Register for 1892–3, as—				Number of Electors as Owners, whose Registered Places of Abode are not within the County or Division.	Number of Members.	Remarks.
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COUNTIES OR DIVISIONS OF COUNTIES.	Area in Square Miles.	Population, 1891.	Number of Inhabited Houses, 1891.	Number of Electors entered on the Register for 1892–93, as—				Number of Electors as Owners, whose Registered Places of Abode are not within the County or Division.	Number of Members.	REMARKS.
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ABERDEEN:										
East Division	653·7	79,926	14,846	1,430	10,528	2	11,960	51	1	
West Division	1,318·6	65,210	12,621	1,080	9,091	2	10,173	64	1	
ARGYLL	3,211·0	61,183	12,954	1,513	8,524	204	10,241	182	1	
AYR:										
North Division	266·2	75,801	15,396	2,128	10,234	74	12,436	505	1	
South Division	857·3	88,785	17,106	2,044	13,211	23	15,278	467	1	
BANFF	609·2	52,663	10,436	1,239	6,001	1	7,241	71	1	
BERWICK	460·6	32,368	6,837	1,025	4,604	7	5,636	256	1	
BUTE	217·9	18,217	4,001	508	2,712	27	3,247	189	1	
CAITHNESS	684·6	28,587	6,064	295	3,971	–	4,266	44	1	
CLACKMANNAN and KINROSS	47·6 + 72·6	44,309	9,469	1,134 + 397	4,980 + 1,063	18 + 1	6,132 + 1,461	256 + 91	1	
DUMBARTON	239·9	77,446	14,986	1,868	9,965	184	12,017	635	1	
DUMFRIES	1,060·3	55,290	11,454	1,384	7,783	7	9,174	381	1	
EDINBURGH	347·6	86,839	16,587	1,869	11,617	10	13,496	654	1	
ELGIN and NAIRN	478·1 + 164·1	37,613	7,709	995 + 64	3,934 + 758	– + –	4,929 + 822	75 + 9	1	
FIFE:										
East Division	306·0	50,996	11,712	2,401	6,832	44	9,277	435	1	
West Division	175·3	58,458	12,093	1,335	8,920	1	10,256	256	1	
FORFAR	860·9	67,515	14,697	1,832	9,514	188	11,534	103	1	
HADDINGTON	268·4	37,429	8,005	924	5,404	22	6,350	286	1	
INVERNESS	4,102·0	69,829	14,222	677	7,732	24	8,433	68	1	
Carried forward	16,401·9	1,088,464	221,195	26,142	147,378	839	174,359	5,076	19	

COUNTIES—*continued.*

Counties or Divisions of Counties.	Area in Square Miles.	Population, 1891.	Number of Inhabited Houses, 1891.	Number of electors entered on the Register for 1892-93 as—				Number of Electors as Owners, whose Registered Places of Abode are not within the County or Division.	Number of Members.	Remarks.
				Owners or Life-Renters.	Tenants or Occupiers.	Lodgers.	Total.			
(1.)	(2.)	(3.)	(4.)	(5.)	(6.)	(7.)	(8.)	(9.)	(10.)	(11.)
Brought forward - -	16,401·9	1,088,464	221,195	26,142	147,378	839	174,359	5,076	19	
Kincardine - - -	383·0	34,438	7,028	863	4,907	—	5,770	118	1	
Kirkcudbright - -	896·4	32,670	6,766	1,056	4,644	—	5,700	330	1	
Lanark:										
Govan Division - -	4·5	78,512	15,699	543	10,384	270	11,202	329	1	
Partick Division - -	7·4	77,136	14,886	1,268	9,865	972	12,105	360	1	
North Western Division	50·0	75,019	13,921	948	10,893	113	11,954	316	1	
North Eastern Division	96·1	85,035	15,494	1,170	11,862	80	13,112	311	1	
Mid Division - - -	79·2	71,258	13,334	1,177	9,939	60	11,176	314	1	
Southern Division -	631·4	52,032	10,303	1,780	7,151	65	8,996	481	1	
Linlithgow - - -	119·3	46,955	8,917	992	6,304	19	7,315	276	1	
Orkney and - -	374·9	26,291	5,723	573	3,229	3	3,805	38	1	
Shetland - -	551·3	28,516	5,564	331	2,934	5	3,270	44		
Peebles and - -	355·8	14,761	2,989	627	2,060	10	2,697	256	1	
Selkirk - - -	251·5	4,313	824	99	676	—	775	48		
Perth:										
East Division - -	438·0	43,645	10,171	1,373	6,156	10	7,539	331	1	
West Division - -	2,036·5	47,916	10,050	1,392	6,591	21	8,004	313	1	
Renfrew:										
East Division - -	55·1	66,137	13,223	1,526	8,308	465	10,299	323	1	
West Division - -	177·1	56,622	11,415	1,362	6,698	254	8,314	283	1	
Ross and Cromarty -	3,084·1	71,432	14,609	605	8,305	7	8,917	109	1	
Roxburgh - - - -	666·9	34,537	7,186	982	4,982	21	5,985	281	1	
Stirling - - - -	435·0	86,293	16,766	2,234	11,438	40	13,711	464	1	
Sutherland - - -	2,026·4	21,267	4,587	99	2,653	2	2,754	16	1	
Wigtown - - - -	485·5	35,989	7,001	844	4,777	12	5,633	192	1	
Total - - -	29,607·3	2,179,238	437,651	47,991	292,124	3,277	343,392	10,609	39	

BURGHS.

RETURN showing, with respect to each Parliamentary Burgh in *Scotland*, the Area in Square Miles, the Population and Number of Inhabited Houses in 1891, the Number of ELECTORS entered on the Register for 1892-93, distinguishing them according to their Qualifications, and the Number of Members; the Burghs to be arranged in the order of Counties, and where Burghs are grouped the Statistics to be given for each Contributory Burgh, in addition to the Totals for the whole Districts.

PARLIAMENTARY BURGHS arranged in order of COUNTIES.

COUNTIES.	Parliamentary Burghs shown under Counties.	Area in Square Miles.	Population, 1891.	Number of Inhabited Houses, 1891.	Number of Electors entered on the Register for 1892-93, as—				Number of Members.	REMARKS.
					Owners.	Tenants or Occupiers.	Lodgers.	TOTAL.		
	(1.)	(2.)	(3.)	(4.)	(5.)	(6.)	(7.)	(8.)	(9.)	(10.)
ABERDEEN	Aberdeen	9·54	121,623	26,360	2,040	16,101	30	18,171	2	
	Inverurie	1·21	2,934	519	95	343	–	438	–	*See* Elgin Grou
	Kintore	0·64	686	127	16	104	–	120		
	Peterhead	1·30	12,195	2,549	451	1,159	–	1,610		
ARGYLL	Campbeltown	1·28	8,235	1,690	93	774	7	874	–	*See* Ayr Group.
	Inveraray	0·21	723	179	4	117	–	121		
	Oban	0·62	4,377	857	78	594	35	707		
AYR	Ayr	1·90	23,826	4,905	465	2,762	39	3,266		
	Irvine	1·09	9,039	1,966	209	1,159	14	1,382	–	*See* Kilmarnock Group.
	Kilmarnock	2·00	28,447	5,879	132	4,223	18	4,373		
BANFF	Banff	1·43	7,578	1,507	360	597	–	957	–	*See* Elgin Group.
	Cullen	0·43	2,100	425	158	146	1	305		
CAITHNESS	Wick	1·15	8,464	1,380	213	671	9	893	–	*See* Wick Group.
DUMBARTON	Dumbarton	1·56	16,908	3,323	306	2,091	15	2,412	–	*See* Kilmarnock Group.
DUMFRIES	Annan	0·63	3,478	775	98	400	–	498	–	*See* Dumfries Group.
	Dumfries	1·67	17,821	3,863	134	1,929	17	2,080		
	Lochmaben	0·32	1,038	280	45	114	–	159		
	Sanquhar	0·56	1,315	325	37	184	–	221		
EDINBURGH	Edinburgh	9·37	261,225	50,979	6,850	28,857	562	36,269	4	
	Leith	3·18	67,700	14,067	1,327	9,506	51	10,884	–	*See* Leith Group.
	Musselburgh	2·07	8,888	1,865	195	1,161	1	1,357		
	Portobello	0·55	8,182	1,666	270	932	17	1,219		
ELGIN	Elgin	1·59	7,799	1,542	197	801	4	1,002	–	*See* Elgin Group.
	Forres	0·76	3,971	827	112	397	3	512	–	*See* Inverness Group.
FIFE	Anstruther Easter	0·23	1,134	247	52	133	3	188	–	*See* St. Andrew's Group.
	Anstruther Wester	0·42	538	130	17	63	–	80		
	Burntisland	0·79	4,692	993	106	627	1	734	–	*See* Kirkcaldy Group.
	Crail	0·54	1,115	288	43	167	–	210	–	*See* St. Andrew's Group.
	Culross	0·97	370	94	22	28	–	50	–	*See* Stirling Group.
	Cupar	0·83	4,729	1,128	150	549	–	699	–	*See* St. Andrew's Group.
	Dunfermline	1·74	19,647	4,349	490	2,338	8	2,836	–	*See* Stirling Group.
	Dysart	1·28	12,849	2,729	259	1,617	–	1,876	–	*See* Kirkcaldy Group.
	Carried forward	51·86	673,626	137,880	15,024	80,644	835	96,503	6	

PARLIAMENTARY BURGHS arranged in order of Counties—*continued.*

COUNTIES.	Parliamentary Burghs shown under Counties.	Area in Square Miles.	Population, 1891.	Number of Inhabited Houses, 1891.	Number of Electors entered on the Register for 1892–93, as—				Number of Members.	REMARKS.
					Owners.	Tenants or Occupiers.	Lodgers.	TOTAL.		
	(1.)	(2.)	(3.)	(4.)	(5.)	(6.)	(7.)	(8.)	(9.)	(10.)
	Brought forward	51·86	673,626	137,880	15,024	80,644	835	96,503	6	
FIFE—*continued*	Inverkeithing	0·44	1,663	401	34	242	2	278	–	*See* Stirling Group.
	Kilrenny	0·57	2,610	620	119	242	1	362	–	*See* St. Andrew's Group.
	Kinghorn	0·65	2,036	447	38	197	–	235	–	*See* Kirkcaldy Group.
	Kirkcaldy	1·62	17,324	3,754	395	2,098	8	2,501		
	Pittenweem	0·78	1,962	437	95	148	2	245	–	*See* St. Andrew's Group.
	St. Andrews	0·96	6,853	1,301	219	645	21	885		
FORFAR	Arbroath	2·05	22,800	5,462	492	2,862	7	3,361	–	*See* Montrose Group.
	Brechin	1·00	8,955	2,063	199	969	–	1,168		
	Dundee	6·13	153,051	31,791	1,077	16,938	283	18,298	2	
	Forfar	1·58	12,057	2,780	305	1,310	1	1,616	–	*See* Montrose Group.
	Montrose	3·12	13,048	2,889	271	1,538	5	1,814		
INVERNESS	Inverness	2·51	19,215	4,275	501	2,060	112	2,673	–	*See* Inverness Group.
KINCARDINE	Inverbervie	0·35	1,195	278	59	142	–	201	–	*See* Montrose Group.
KIRKCUDBRIGHT	Kirkcudbright	0·47	2,531	595	73	253	5	331	–	*See* Dumfries Group.
LANARK	Airdrie	1·02	15,133	3,046	236	2,013	30	2,279	–	*See* Falkirk Group.
	Hamilton	1·95	24,859	4,564	231	3,204	48	3,483		
	Lanark	0·46	4,579	1,016	135	501	2	638		
	Glasgow	9·53	564,981	117,424	1,811	77,603	3,641	83,055	7	
	Rutherglen	0·83	13,083	2,758	126	1,825	10	1,961	–	*See* Kilmarnock Group.
LINLITHGOW	Linlithgow	0·45	4,155	904	74	492	9	575	–	*See* Falkirk Group.
	Queensferry	0·23	1,531	352	27	156	–	183	–	*See* Stirling Group.
NAIRN	Nairn	0·69	4,014	859	165	298	9	472	–	*See* Inverness Group.
ORKNEY	Kirkwall	0·78	3,895	686	103	372	1	476	–	*See* Wick Group.
PERTH	Perth	3·28	29,899	6,283	520	3,773	33	4,326	1	
RENFREW	Greenock	3·46	63,096	12,761	425	6,798	432	7,655	1	
	Paisley	5·52	66,418	13,594	780	7,765	164	8,709	1	
	Port Glasgow	0·63	14,626	2,932	106	1,741	52	1,899	–	*See* Kilmarnock Group.
	Renfrew	2·36	6,764	1,332	93	805	18	916		
ROSS AND CROMARTY.	Cromarty	0·33	1,308	260	66	84	–	150	–	*See* Wick Group.
	Dingwall	0·99	2,290	421	100	221	–	321		
	Fortrose	0·99	871	191	35	109	1	145	–	*See* Inverness Group.
	Tain	1·02	1,632	367	82	178	8	268	–	*See* Wick Group.
ROXBURGH	Hawick	1·33	19,204	3,720	381	2,408	1	2,790	–	*See* Hawick Group.
SELKIRK	Galashiels	0·75	17,252	3,479	270	2,257	8	2,535		
	Selkirk	0·48	5,788	1,082	254	652	3	909		
STIRLING	Falkirk	1·19	16,620	3,231	456	1,461	9	1,926	–	*See* Falkirk Group.
	Stirling	2·25	16,776	3,556	272	2,066	24	2,362	–	*See* Stirling Group.
SUTHERLAND	Dornoch	1·42	514	126	8	81	–	89	–	*See* Wick Group.
	TOTAL	116·03	1,838,214	379,917	25,657	227,151	5,785	258,593	18	

Totals of Districts of Burghs.

Districts of Burghs.	Area in Square Miles.	Population, 1891.	Number of Inhabited Houses, 1891.	Number of Electors entered on the Register for 1892-93, as—				Number of Members.	Remarks.
				Owners.	Tenants or Occupiers.	Lodgers.	Total.		
Ayr District	5·10	46,200	9,597	849	5,406	95	6,350	1	Ayr, Campbeltown, Inveraray, Irvine, Oban.
Dumfries District	3·65	26,183	5,838	387	2,880	22	3,289	1	Annan Dumfries, Kirkcudbright, Lochmaben, Sanquhar.
Elgin District	6·60	33,292	6,669	1,277	3,150	5	4,432	1	Banff, Cullen, Elgin, Inverurie, Kintore, Peterhead.
Falkirk District	5·07	65,346	12,761	1,132	7,671	98	8,901	1	Airdrie Falkirk, Hamilton, Lanark, Linlithgow.
Hawick District	2·56	42,244	8,281	905	5,317	12	6,234	1	Galashiels, Hawick, Selkirk.
Inverness District	4·95	28,071	6,152	813	2,864	125	3,802	1	Forres, Fortrose, Inverness, Nairn.
Kilmarnock District	7·38	79,828	16,224	763	10,685	113	11,561	1	Dumbarton, Kilmarnock, Port Glasgow, Renfrew, Rutherglen.
Kirkcaldy District	4·34	36,901	7,990	798	4,539	9	5,346	1	Burntisland, Dysart, Kinghorn, Kirkcaldy.
Leith District	5·80	84,770	17,598	1,792	11,599	69	13,460	1	Leith, Musselburgh, Portobello.
Montrose District	8·10	58,055	13,472	1,326	6,821	13	8,160	1	Arbroath, Brechin, Forfar, Inverbervie, Montrose.
St. Andrew's District	4·33	18,941	4,151	695	1,947	27	2,669	1	Anstruther Easter, Anstruther Wester, Crail, Cupar, Kilrenny, Pittenweem, St. Andrew's.
Stirling District	5·63	39,987	8,752	845	4,830	34	5,709	1	Culross, Dunfermline, Inverkeithing, Queensferry, Stirling.
Wick District	5·69	18,103	3,240	572	1,607	18	2,197	1	Cromarty, Dingwall, Dornoch, Kirkwall, Tain, Wick.
Total	69·20	577,921	120,725	12,154	69,316	640	82,110	13	

SUMMARY.

	Area in Square Miles.	Population, 1891.	Number of Inhabited Houses, 1891.	Number of Electors entered on the Register for 1892-93, as—				Number of Members.	Remarks.
				Owners.	Tenants or Occupiers.	Lodgers.	Total.		
Counties	*29,607·3	2,179,238	437,651	47,991	292,124	3,277	343,392	39	* Exclusive of water (not tidal), tidal water, and foreshore.
Burghs	116·03	1,838,214	379,917	25,657	227,151	5,785	258,593	31	
Total	29,723·33	†4,017,452	817,568	73,648	519,275	9,062	601,985	‡70	† Excluding shipping. ‡ There are, in addition, two members for the four Universities, making 72 Scotch Members in all.

Crown Office, Edinburgh,
14 July 1893.

John Cowan,
Crown Agent for Scotland.

ELECTORS (SCOTLAND).

RETURN showing, (1) with respect to each County and Division of a County in *Scotland* (exclusive of Parliamentary Burghs), the Area in Square Miles, the Population and Number of Inhabited Houses in 1891, the Number of ELECTORS entered on the Register for 1892–93, distinguishing them according to their Qualifications, and the Number of Members; &c.

(*Sir George Trevelyan.*)

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18 *July* 1893.

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